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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.)
_____)

Docket No. 060368-WS

Dated: February 5, 2007

AQUA UTILITIES FLORIDA, INC.'S
SECOND NOTICE OF FILING
REVISED INTERIM RATE SCHEDULES
IN RESPONSE TO ACCOUNTING DEFICIENCIES
NOS. 13, 14 AND 15

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. The Revised Interim Rate Schedules include Revised Schedules F-5, F-6 and F-7 for each of the 26 listed systems, in response to Deficiencies Nos. 13, 14 and 15 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.

CMP _____ This supplemental response to Accounting Deficiencies Nos. 13, 14 and 15
COM _____ provides the additional detail required for those systems for which a revised Used and
CTR _____ Useful calculation did not change from the original filing. See also AUF's Notice of
ECR _____ Filing Revised Interim Rate Schedules, filed on January 29, 2007, pursuant to which
GCL _____ AUF filed Revised Schedules F-5, F-6 and F-7 for those systems for which a revised
OPC _____ Used and Useful calculation did change from the original filing. Finally, see AUF's
RCA _____ Response to Accounting Deficiency No. 13, which is found in AUF's Notice of Filing
SCR _____ Responses to Accounting Deficiencies Nos. 13, 14, 15, 29, 30 and 31, filed on February
SGA _____
SEC _____
OTH _____
2, 2007.

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER - DATE

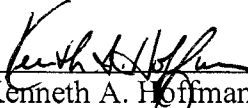
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FPSC-COMMISSION CLERK

Beecher's Point
Fern Terrace
Grand Terrace
Haines Creek
JS- Kings Cove
Lake Osborne Estates
Oakwood
Pomona Park
River Grove
St. John's Highlands
Stone Mountain
Tangerine
Wootens

Friendly Center
Harmony Homes
Gibsonia Estates
Jungle Den
Lake Gibson Estates
Orange Hill/Sugar Creek
Palm Terrace
Rosalie Oaks
Ravenswood
Silver Lake Est/Western Shores
Tomoka/Twin Rivers
Welaka/Saratoga Harbour
Zephyr Shores

Respectfully submitted this 5th day of February, 2007.


Kenneth A. Hoffman, Esquire
Marsha E. Rule, Esquire
Rutledge, Ecenia, Purnell & Hoffman, P.A.
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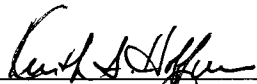
ATTORNEYS FOR AQUA UTILITIES
FLORIDA, INC.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Notice was served by hand delivery this 5th day of February, 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)
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DOCUMENT NUMBER-DATE

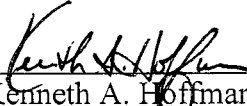
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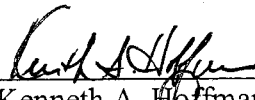
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Tallahassee, FL 32399-1400



Kenneth A. Hoffman

**Beecher's Point
Water and Sewer**

Docket No. 060368-WS

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

Putnam County, Florida

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

01217 FEB-5 6

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Beecher's Point
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
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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

Beecher's Point
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		89.02%	SEWER		372.60%
1	Residential			Residential		
2	5/8" X 3/4"	16.38	30.96	5/8" X 3/4"	21.43	101.28
3	3/4"	24.58	46.46	3/4"	21.43	101.28
4	1"	40.95	77.40	1"	21.43	101.28
5	1-1/2"	81.90	154.81	1-1/2"	21.43	101.28
6	2"	131.03	247.67	2"	21.43	101.28
7	3"	262.06	495.35	3"	21.43	101.28
8	4"	409.48	774.00	4"	21.43	101.28
9	6"	818.93	1,547.94	6"	21.43	101.28
10	8"	1,310.31	2,476.75	8"	21.43	101.28
11	10"	1,883.58	3,560.34	10"	21.43	101.28
12	Gallorage, Block 1	4.07	7.69	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	7.04	33.27
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	16.38	30.96	5/8" X 3/4"	21.43	101.28
17	3/4"	24.58	46.46	3/4"	32.16	151.99
18	1"	40.95	77.40	1"	53.60	253.31
19	1-1/2"	81.90	154.81	1-1/2"	107.17	506.48
20	2"	131.03	247.67	2"	171.50	810.50
21	3"	262.06	495.35	3"	342.98	1,620.91
22	4"	409.48	774.00	4"	535.93	2,532.79
23	6"	818.93	1,547.94	6"	1,071.86	5,065.57
24	8"	1,310.31	2,476.75	8"	1,714.95	8,104.80
25	10"	1,883.58	3,560.34	10"	2,465.24	11,650.64
26	Gallorage charge	4.07	7.69	Gallorage charge	8.47	40.03
27	Fire Protection			Flat Rate		
28	2"	10.92	20.64	Res. Wastewater Only	39.98	188.94
29	3"	21.83	41.26	Sprinkler Heads	-	-
30	4"	34.14	64.53	Reuse	-	-
31	6"	68.24	128.99			
32	8"	109.20	206.41			
33	10"	156.96	296.69			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates
Florida Public Service Commission

Beecher's Point
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	178,481	0	0	178,481	A-5
2	Utility Land & Land Rights	15,000		0	15,000	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(50,910)	0	0	(50,910)	A-9
5	Less: CIAC	(33,967)	0	0	(33,967)	A-12
6	Accumulated Amortization of CIAC	18,594	0	0	18,594	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	7,902		0	7,902	A-1
11	Total Rate Base	135,100	0	0	135,100	
SEWER						
12	Utility Plant in Service	361,456	0	0	361,456	A-6
13	Utility Land & Land Rights	22,251		0	22,251	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(54,890)	0	0	(54,890)	A-10
16	Less: CIAC	(20,569)	0	0	(20,569)	A-12
17	Accumulated Amortization of CIAC	15,679	0	0	15,679	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	3,105		0	3,105	A-2
21	Total Rate Base	327,032	0	0	327,032	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Beecher's Point

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	0	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Beecher's Point

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	35,212		0	35,212	31,346	66,558	E-2w	89.02%
2 Other Revenues	45		0	45	0	45	E-2w	0.00%
3 OPERATING REVENUES	35,257	0	0	35,257	31,346	66,603		88.91%
4 Operation & Maintenance	39,602		0	39,602	463	40,065	B-5	
5 Depreciation, net of CIAC Amort.	5,441	0	0	5,441		5,441	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	4,647	0	0	4,647	1,410	6,057	B-15	
8 Provision for Income Taxes	(5,393)		0	(5,393)	9,962	4,569	C-1	
9 OPERATING EXPENSES	44,298	0	0	44,298	11,834	56,132		
10 NET OPERATING INCOME	(9,041)	0	0	(9,041)	19,512	10,471		
11 RATE BASE	135,100			135,100		135,100	A-1	
12 RATE OF RETURN	-6.69%			-6.69%		7.75%		
Sewer								
13 Sewer Sales Revenues	22,053		0	22,053	82,169	104,222	E-2s	372.60%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	22,053	0	0	22,053	82,169	104,222		372.60%
16 Operation & Maintenance	41,295		0	41,295	1,214	42,509	B-6	
17 Depreciation, net of CIAC Amort.	13,742	0	0	13,742		13,742	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	7,379	0	0	7,379	3,695	11,074	B-15	
20 Provision for Income Taxes	(15,318)		0	(15,318)	26,528	11,210	C-1	
21 OPERATING EXPENSES	47,099	0	0	47,099	31,437	78,536		
22 NET OPERATING INCOME	(25,046)	0	0	(25,046)	50,733	25,687		
23 RATE BASE	327,032			327,032		327,032	A-2	
24 RATE OF RETURN	-7.66%			-7.66%		7.85%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Beecher's Point

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	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	0	0
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	31,346	82,169
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	463	1,214
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,411	3,698
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	35,257	22,053
18	Plus Required Revenue Adjustment	31,346	82,169
19	Rate Year Revenue at Proposed Rates	66,603	104,222
20			
21	Less Operating Expenses Before Income Taxes	(51,563)	(67,325)
22	Less Interest Expense	(3,195)	(7,836)
23	Taxable Income	11,844	29,061
24	Income Tax at Composite Rate of 38.58%	4,569	11,210
25	Less Income Tax at Present Rates	5,393	15,318
26			
27	Income Tax Adjustment	9,962	26,528

Schedule of Requested Cost of Capital

Florida Public Service Commission

Beecher's Point
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	53,182	39.37%	6.00%	2.36%	3,191	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	79,774	59.05%	9.12%	5.39%	7,275	D-2
5	Customer Deposits	74	0.05%	6.00%	0.00%	4	D-2
6	Accumulated Deferred Income Taxes	2,070	1.53%	0.00%	0.00%	0	D-2
7	Total	135,100	100.00%		7.75%	10,471	
SEWER							
8	Long-Term Debt	130,487	39.90%	6.00%	2.39%	7,829	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	195,731	59.85%	9.12%	5.46%	17,851	D-2
12	Customer Deposits	111	0.03%	6.00%	0.00%	7	D-2
13	Accumulated Deferred Income Taxes	703	0.21%	0.00%	0.00%	0	D-2
14	Total	327,032	100.00%		7.85%	25,687	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Beecher's Point
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 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	192	0.00%	0	192	0.00%	0	192	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	15,000	0.00%	0	15,000	0.00%	0	15,000	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		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	556	0.00%	0	556	0.00%	0	556	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	46,823	0.00%	0	46,823	0.00%	0	46,823	0.00%	0
27	331.4	Transm. & Distribution Mains	91,466	0.00%	0	93,220	0.00%	0	96,376	0.00%	0
28	333.4	Services	4,201	0.00%	0	4,201	0.00%	0	4,201	0.00%	0
29	334.4	Meters & Meter Installations	8,535	0.00%	0	8,623	0.00%	0	8,623	0.00%	0
30	335.4	Hydrants	750	0.00%	0	750	0.00%	0	750	0.00%	0
31	336.4	Backflow Prevention	25,842	0.00%	0	25,842	0.00%	0	25,842	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	115	0.00%	0	890	0.00%	0	2,518	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	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	193,481		0	196,097		0	200,880		0
		Total Land and Land Rights	15,000		0	15,000		0	15,000		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point

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)			(5)			(8)		
			(3)			(6)			(9)		
			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	170	0.00%	0	170	0.00%	0	170	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		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	198,853	0.00%	0	198,853	0.00%	0	198,853	0.00%	0
10	361.2	Collection Sewers - Gravity	21,227	0.00%	0	21,227	0.00%	0	21,227	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	6,858	0.00%	0	6,858	0.00%	0	6,858	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
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	22,251	0.00%	0	22,251	0.00%	0	22,251	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	112,119	0.00%	0	112,119	0.00%	0	112,119	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	647	0.00%	0	841	0.00%	0
22	389.3	Other Plant & Misc. Equipment	21,832	0.00%	0	21,832	0.00%	0	21,832	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	39	0.00%	0	302	0.00%	0	855	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	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	358	0.00%	0	1,163	0.00%	0	1,163	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	383,707		0	385,422		0	386,169		0
64		Total Land and Land Rights	22,251		0	22,251		0	22,251		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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	67	0.00%	0	72	0.00%	0	76	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	13	0.00%	0	30	0.00%	0	47	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	5,573	0.00%	0	6,839	0.00%	0	8,104	0.00%	0
27	331.4	Transm. & Distribution Mains	30,400	0.00%	0	32,358	0.00%	0	34,074	0.00%	0
28	333.4	Services	2,052	0.00%	0	2,157	0.00%	0	2,262	0.00%	0
29	334.4	Meters & Meter Installations	1,098	0.00%	0	1,529	0.00%	0	1,960	0.00%	0
30	335.4	Hydrants	269	0.00%	0	285	0.00%	0	302	0.00%	0
31	336.4	Backflow Prevention	11,435	0.00%	0	13,821	0.00%	0	15,599	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	85	0.00%	0	376	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	50,910		0	57,175		0	62,800		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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			(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	60	0.00%	0	65	0.00%	0	69	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	23,244	0.00%	0	29,866	0.00%	0	36,487	0.00%	0
10	361.2	Collection Sewers - Gravity	3,032	0.00%	0	3,504	0.00%	0	3,975	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	573	0.00%	0	754	0.00%	0	934	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	24,338	0.00%	0	29,996	0.00%	0	33,893	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	11	0.00%	0	55	0.00%	0
22	389.3	Other Plant & Misc. Equipment	3,642	0.00%	0	4,855	0.00%	0	6,068	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	1	0.00%	0	29	0.00%	0	128	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	22	0.00%	0	113	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	54,890		0	69,100		0	81,722		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

Beecher's Point
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	0	0.00%	0	305	0.00%	0	990	0.00%	0
2	Meter Fees	7,467	0.00%	0	7,507	0.00%	0	7,595	0.00%	0
3	Main Extension Charge	1,256	0.00%	0	1,450	0.00%	0	1,887	0.00%	0
4	Service Installation Fees	25,244	0.00%	0	25,306	0.00%	0	25,446	0.00%	0
5	Total Cash CIAC	33,967		0	34,567		0	35,917		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	33,967		0	34,567		0	35,917		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	15,394	0.00%	0	15,794	0.00%	0	16,694	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	480	0.00%	0	628	0.00%	0	960	0.00%	0
16	Service Installation Fees	4,695	0.00%	0	4,747	0.00%	0	4,865	0.00%	0
17	Total Cash CIAC	20,569		0	21,169		0	22,519		0
Property CIAC:										
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	20,569		0	21,169		0	22,519		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Beecher's Point
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-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.

The projected year's employment, provide breakdown for last 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	4	0.00%	0		6	0.00%	0		25	0.00%	0		25	0.00%	0		25	0.00%	0		25	0.00%	0				
2	Meter Fees	2,457	0.00%	0		2,831	0.00%	0		3,209	0.00%	0		3,209	0.00%	0		3,209	0.00%	0		3,209	0.00%	0				
3	Main Extension Charge	238	0.00%	0		267	0.00%	0		312	0.00%	0		312	0.00%	0		312	0.00%	0		312	0.00%	0				
4	Service Installation Fees	15,895	0.00%	0		16,527	0.00%	0		17,162	0.00%	0		17,162	0.00%	0		17,162	0.00%	0		17,162	0.00%	0				
5	Total Cash	18,594		0		19,631		0		20,709		0		20,709		0		20,709		0		20,709		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	18,594		0		19,631		0		20,709		0		20,709		0		20,709		0		20,709		0				
SEWER																												
	Cash																											
13	Treatment & Disposal Equipment	13,634	0.00%	0		14,411	0.00%	0		14,970	0.00%	0		14,970	0.00%	0		14,970	0.00%	0		14,970	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	82	0.00%	0		92	0.00%	0		108	0.00%	0		108	0.00%	0		108	0.00%	0		108	0.00%	0				
16	Service Installation Fees	1,963	0.00%	0		2,087	0.00%	0		2,213	0.00%	0		2,213	0.00%	0		2,213	0.00%	0		2,213	0.00%	0				
17	Total Cash	15,679		0		16,591		0		17,292		0		17,292		0		17,292		0		17,292		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	15,679		0		16,591		0		17,292		0		17,292		0		17,292		0		17,292		0				

Net Depreciation Expense - Water
Florida Public Service Commission
Beecher's Point
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	5	5	100.00%	5
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	17	17	100.00%	17
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,265	1,265	100.00%	1,265
27	331.4 Transm. & Distribution Mains	0	2,033	2,033	100.00%	2,033
28	333.4 Services	0	105	105	100.00%	105
29	334.4 Meters & Meter Installations	0	427	427	100.00%	427
30	335.4 Hydrants	0	17	17	100.00%	17
31	336.4 Backflow Prevention	0	2,584	2,584	100.00%	2,584
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	21	21	100.00%	21
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	6,474	6,474		6,474
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,032)	(1,032)		(1,032)
48	NET DEPRECIATION EXPENSE - WATER	0	5,441	5,441		5,441
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Beecher's Point

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	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	0	0	100.00%	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	6,622	6,622	100.00%	6,622	
10	361.2 Collection Sewers - Gravity	0	471	471	100.00%	471	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	
12	363.2 Services to Customers	0	180	180	100.00%	180	
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	6,234	6,234	100.00%	6,234	
21	371.3 Pumping Equipment	0	0	0	100.00%	0	
22	389.3 Other Plant & Misc. Equipment	0	1,214	1,214	100.00%	1,214	
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	0	0	100.00%	0	
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	7	7	100.00%	7	
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	14,732	14,732		14,732	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	0	(990)	(990)		(990)	
65	NET DEPRECIATION EXPENSE - SEWER	0	13,742	13,742		13,742	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Beecher's Point
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	1,587	311	2,749		4,647	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)	1,587	311	2,749	0	4,647	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	51				51	E-13
9	Payroll Tax Adjustment		282			282	B-5
10	Plant in Service Adjustment			627		627	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	51	282	627	0	959	
13	Adjusted Intermed. Year (2006)	1,637	593	3,376	0	5,606	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		224			224	B-5
17	Plant in Service Adjustment			34		34	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	224	34	0	258	
20	Adjusted Projected Rate Year (2007)	1,637	817	3,410	0	5,864	
21	RAFs Assoc. with Revenue Increase	2,202				2,202	B-3
22	Total Projected Rate Year (2007)	3,839	817	3,410	0	8,066	
Sewer							
23	Test Year (2005) Per Books	992	296	6,091		7,379	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)	992	296	6,091	0	7,379	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	33				33	E-2
31	Payroll Tax Adjustment		(108)			(108)	B-6
32	Plant in Service Adjustment			1,388		1,388	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	33	(108)	1,388	0	1,313	
35	Adjusted Intermed. Year (2006)	1,025	188	7,479	0	8,692	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		266			266	B-6
39	Plant in Service Adjustment			75		75	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	266	75	0	342	
42	Adjusted Projected Rate Year (2007)	1,025	454	7,554	0	9,034	
43	RAFs Assoc. with Revenue Increase	4,003				4,003	B-3
43	Total Projected Rate Year (2007)	5,028	454	7,554	0	13,036	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Beecher's Point
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-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	-	-	0.06	-	(0.06)	1.09	(0.07)	-	-	-	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	-	1.09	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**

Beecher's Point

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	0	0.00		Inter-0 Connected -		100.00%	100.00%		Inter-0 Connected	100.00%	100.00%	100.00%	100.00%

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

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Beecher's Point
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		Interim T&D			
No.	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	99.0	104.1	107.5	102	102.56%	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	41.0	41.0	41.0	41	100.00%	100.00%	100.00%	Inter-Connected
---	------	------	------	----	---------	---------	---------	-----------------

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

**Fern 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.

Fern 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 Operating Income - Interim	G-5	7
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<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
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Rate Schedule - Interim Rates

Fern 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			-13.51%	SEWER		
1	Residential			Residential		0.00%
2	5/8" X 3/4"	10.64	9.20	5/8" X 3/4"	NA	NA
3	3/4"	15.96	13.80	3/4"	NA	NA
4	1"	26.62	23.02	1"	NA	NA
5	1-1/2"	53.22	46.03	1-1/2"	NA	NA
6	2"	85.16	73.66	2"	NA	NA
7	3"	170.33	147.32	3"	NA	NA
8	4"	266.14	230.19	4"	NA	NA
9	6"	532.27	460.37	6"	NA	NA
10	8"	851.63	736.59	8"	NA	NA
11	10"	1,224.23	1,058.86	10"	NA	NA
12	Gallorage, Block 1	2.95	2.55	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"	10.64	9.20	5/8" X 3/4"	NA	NA
17	3/4"	15.96	13.80	3/4"	NA	NA
18	1"	26.62	23.02	1"	NA	NA
19	1-1/2"	53.22	46.03	1-1/2"	NA	NA
20	2"	85.16	73.66	2"	NA	NA
21	3"	170.33	147.32	3"	NA	NA
22	4"	266.14	230.19	4"	NA	NA
23	6"	532.27	460.37	6"	NA	NA
24	8"	851.63	736.59	8"	NA	NA
25	10"	1,224.23	1,058.86	10"	NA	NA
26	Gallorage charge	2.95	2.55	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	7.10	6.14	Res. Wastewater Only	NA	NA
29	3"	14.19	12.27	Sprinkler Heads	NA	NA
30	4"	22.19	19.19	Reuse	NA	NA
31	6"	44.35	38.36			
32	8"	70.97	61.38			
33	10"	102.02	88.24			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Fern 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	102,306	0	0	102,306	A-5
2	Utility Land & Land Rights	780		0	780	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(41,002)	0	0	(41,002)	A-9
5	Less: CIAC	(10,544)	0	0	(10,544)	A-12
6	Accumulated Amortization of CIAC	5,072	0	0	5,072	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	13,126		0	13,126	A-1
11	Total Rate Base	69,739	0	0	69,739	
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

Fern 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	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

Fern 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	49,796		0	49,796	(6,727)	43,069	E-2w	-13.51%
2	Other Revenues	370		0	370	0	370	E-2w	0.00%
3	OPERATING REVENUES	50,166	0	0	50,166	(6,727)	43,439		-13.41%
4	Operation & Maintenance	29,412		0	29,412	(99)	29,313	B-5	
5	Depreciation, net of CIAC Amort.	3,007	0	0	3,007		3,007	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	4,178	0	0	4,178	(302)	3,875	B-15	
8	Provision for Income Taxes	5,226		0	5,226	(3,056)	2,170	C-1	
9	OPERATING EXPENSES	41,823	0	0	41,823	(3,457)	38,366		
10	NET OPERATING INCOME	8,343	0	0	8,343	(3,269)	5,074		
11	RATE BASE	69,739			69,739		69,739	A-1	
12	RATE OF RETURN	11.96%			11.96%		7.28%		
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

Fern 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	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	(6,727)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(99)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(303)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	50,166	0
18	Plus Required Revenue Adjustment	(6,727)	0
19	Rate Year Revenue at Proposed Rates	43,439	0
20			
21	Less Operating Expenses Before Income Taxes	(36,195)	0
22	Less Interest Expense	(1,618)	0
23	Taxable Income	5,626	0
24	Income Tax at Composite Rate of 38.58%	2,170	0
25	Less Income Tax at Present Rates	(5,226)	0
26			
27	Income Tax Adjustment	(3,056)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Fern 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	25,262	36.22%	6.00%	2.17%	1,516	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	37,893	54.34%	9.12%	4.96%	3,456	D-2
5 Customer Deposits	1,703	2.44%	6.00%	0.15%	102	D-2
6 Accumulated Deferred Income Taxes	4,882	7.00%	0.00%	0.00%	0	D-2
7 Total	69,739	100.00%		7.28%	5,074	
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

Fern 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 & 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	744	0.00%	0	744	0.00%	0	744	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	5,652	0.00%	0	6,367	0.00%	0	15,271	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	16,257	0.00%	0	17,772	0.00%	0	35,951	0.00%	0
14	311.2	Pumping Equipment	13,567	0.00%	0	13,567	0.00%	0	13,567	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	780	0.00%	0	780	0.00%	0	780	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	987	0.00%	0	987	0.00%	0	987	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	45,337	0.00%	0	45,337	0.00%	0	64,875	0.00%	0
27	331.4	Transm. & Distribution Mains	9,196	0.00%	0	14,680	0.00%	0	30,789	0.00%	0
28	333.4	Services	1,928	0.00%	0	1,928	0.00%	0	1,928	0.00%	0
29	334.4	Meters & Meter Installations	5,866	0.00%	0	6,147	0.00%	0	7,090	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	272	0.00%	0	2,099	0.00%	0	5,938	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	103,086		0	112,908		0	180,420		0
		Total Land and Land Rights	780		0	780		0	780		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Fern 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 %	(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

Fern 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	330	0.00%	0	348	0.00%	0	367	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	5,823	0.00%	0	5,704	0.00%	0	3,381	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	1,246	0.00%	0	1,330	0.00%	0	1,413	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	8,414	0.00%	0	8,440	0.00%	0	308	0.00%	0
14	311.2	Pumping Equipment	3,182	0.00%	0	3,861	0.00%	0	4,539	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	531	0.00%	0	576	0.00%	0	621	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	13,404	0.00%	0	14,630	0.00%	0	14,030	0.00%	0
27	331.4	Transm. & Distribution Mains	5,668	0.00%	0	5,137	0.00%	0	3,724	0.00%	0
28	333.4	Services	1,298	0.00%	0	1,322	0.00%	0	1,370	0.00%	0
29	334.4	Meters & Meter Installations	1,097	0.00%	0	1,136	0.00%	0	738	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	7	0.00%	0	200	0.00%	0	886	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	41,002		0	42,683		0	31,378		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Fern 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			(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	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

Fern 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	7,594	0.00%	0	7,594	0.00%	0	7,594	0.00%	0
2	Meter Fees	1,217	0.00%	0	1,217	0.00%	0	1,217	0.00%	0
3	Main Extension Charge	446	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	1,287	0.00%	0	1,287	0.00%	0	1,287	0.00%	0
5	Total Cash CIAC	10,544		0	10,544		0	10,544		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	10,544		0	10,544		0	10,544		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

Fern 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)	(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									
1	Water Treatment Equipment	5,197	0.00%	0	5,464	0.00%	0	5,734	0.00%	0
2	Meter Fees	(288)	0.00%	0	(227)	0.00%	0	(166)	0.00%	0
3	Main Extension Charge	52	0.00%	0	62	0.00%	0	73	0.00%	0
4	Service Installation Fees	111	0.00%	0	143	0.00%	0	176	0.00%	0
5	Total Cash	5,072		0	5,442		0	5,816		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	5,072		0	5,442		0	5,816		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
Fern 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)	(8)	(9)
		Depreciation Expense			Used & Useful %	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	19	19	100.00%	19
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	171	171	100.00%	171
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	813	813	100.00%	813
14	311.2 Pumping Equipment	0	678	678	100.00%	678
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	45	45	100.00%	45
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	1,225	1,225	100.00%	1,225
27	331.4 Transm. & Distribution Mains	0	0	0	100.00%	0
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	293	293	100.00%	293
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	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	3,377	3,377		3,377
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(370)	(370)		(370)
48	NET DEPRECIATION EXPENSE - WATER	0	3,007	3,007		3,007
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Fern 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)	(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
Fern 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	2,257	711	1,210		4,178	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)	2,257	711	1,210	0	4,178	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	51				51	E-13
9	Payroll Tax Adjustment		(44)			(44)	B-5
10	Plant in Service Adjustment			70		70	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	51	(44)	70	0	77	
13	Adjusted Intermed. Year (2006)	2,309	666	1,280	0	4,255	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		211			211	B-5
17	Plant in Service Adjustment			522		522	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	211	522	0	733	
20	Adjusted Projected Rate Year (2007)	2,309	877	1,802	0	4,988	
21	RAFTs Assoc. with Revenue Increase	873				873	B-3
22	Total Projected Rate Year (2007)	3,182	877	1,802	0	5,861	
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**

Fern 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 One Well Built-Out
1	no	65.14	130.28	-	-	130.28	1.06	138.52	180	180	-	100.00%	100.00%	100.00%	

* 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	65.14	1.06	No	69	130	130	-	-	-	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	58,260	116,520	2,700	4315.56%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Fern 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

Fern 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	132.0	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

*

**Grand 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.

Grand 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 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
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Grand 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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Present Rates	Interim Rates	Class/Meter Size	Present Rates	Interim Rates
	WATER		24.56%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	9.90	12.33	5/8" X 3/4"	NA	NA
3	3/4"	14.86	18.51	3/4"	NA	NA
4	1"	24.76	30.84	1"	NA	NA
5	1-1/2"	49.49	61.65	1-1/2"	NA	NA
6	2"	79.20	98.65	2"	NA	NA
7	3"	158.39	197.29	3"	NA	NA
8	4"	247.48	308.26	4"	NA	NA
9	6"	494.98	616.55	6"	NA	NA
10	8"	791.96	986.48	8"	NA	NA
11	10"	1,138.43	1,418.05	10"	NA	NA
12	Gallage, Block 1	2.14	2.67	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	12.33	5/8" X 3/4"	NA	NA
17	3/4"	14.86	18.51	3/4"	NA	NA
18	1"	24.76	30.84	1"	NA	NA
19	1-1/2"	49.49	61.65	1-1/2"	NA	NA
20	2"	79.20	98.65	2"	NA	NA
21	3"	158.39	197.29	3"	NA	NA
22	4"	247.48	308.26	4"	NA	NA
23	6"	494.98	616.55	6"	NA	NA
24	8"	791.96	986.48	8"	NA	NA
25	10"	1,138.43	1,418.05	10"	NA	NA
26	Gallage charge	2.14	2.67	Gallage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.58	8.20	Res. Wastewater Only	NA	NA
29	3"	13.21	16.45	Sprinkler Heads	NA	NA
30	4"	20.63	25.70	Reuse	NA	NA
31	6"	41.25	51.38			
32	8"	66.00	82.21			
33	10"	94.87	118.17			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Grand 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	101,818	0	0	101,818	A-5
2	Utility Land & Land Rights	5,606		0	5,606	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(25,951)	0	0	(25,951)	A-9
5	Less: CIAC	(33,602)	0	0	(33,602)	A-12
6	Accumulated Amortization of CIAC	14,246	0	0	14,246	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	12,438		0	12,438	A-1
11	Total Rate Base	74,556	0	0	74,556	
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****Grand 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	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

Grand 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	32,044		0	32,044	7,871	39,915	E-2w	24.56%
2	Other Revenues	225		0	225	0	225	E-2w	0.00%
3	OPERATING REVENUES	32,269	0	0	32,269	7,871	40,140		24.39%
4	Operation & Maintenance	26,649		0	26,649	116	26,765	B-5	
5	Depreciation, net of CIAC Amort.	1,752	0	0	1,752		1,752	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	3,412	0	0	3,412	354	3,766	B-15	
8	Provision for Income Taxes	313		0	313	2,045	2,358	C-1	
9	OPERATING EXPENSES	32,126	0	0	32,126	2,516	34,642		
10	NET OPERATING INCOME	143	0	0	143	5,355	5,498		
11	RATE BASE	74,556			74,556		74,556	A-1	
12	RATE OF RETURN	0.19%			0.19%		7.37%		
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

Grand 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	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	7,871	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	116	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	354	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	32,269	0
18	Plus Required Revenue Adjustment	7,871	0
19	Rate Year Revenue at Proposed Rates	40,140	0
20			
21	Less Operating Expenses Before Income Taxes	(32,284)	0
22	Less Interest Expense	(1,743)	0
23	Taxable Income	6,114	0
24	Income Tax at Composite Rate of 38.58%	2,358	0
25	Less Income Tax at Present Rates	(313)	0
26			
27	Income Tax Adjustment	2,045	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Grand 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		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	27,450	36.82%	6.00%	2.21%	1,647	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	41,176	55.23%	9.12%	5.04%	3,755	D-2
5	Customer Deposits	1,595	2.14%	6.00%	0.13%	96	D-2
6	Accumulated Deferred Income Taxes	4,335	5.81%	0.00%	0.00%	0	D-2
7	Total	<u>74,556</u>	<u>100.00%</u>		<u>7.37%</u>	<u>5,498</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

Grand 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	476	0.00%	0	476	0.00%	0	476	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	4,000	0.00%	0	4,000	0.00%	0	4,328	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	3,011	0.00%	0	3,011	0.00%	0	3,011	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	14,508	0.00%	0	14,508	0.00%	0	14,508	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	5,606	0.00%	0	5,606	0.00%	0	5,606	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	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	10,001	0.00%	0	10,036	0.00%	0	10,451	0.00%	0
27	331.4	Transm. & Distribution Mains	55,470	0.00%	0	56,292	0.00%	0	59,273	0.00%	0
28	333.4	Services	6,250	0.00%	0	6,250	0.00%	0	6,250	0.00%	0
29	334.4	Meters & Meter Installations	5,019	0.00%	0	5,323	0.00%	0	6,266	0.00%	0
30	335.4	Hydrants	2,700	0.00%	0	2,700	0.00%	0	2,700	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	242	0.00%	0	1,864	0.00%	0	5,273	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	107,424		0	110,208		0	118,284		0
		Total Land and Land Rights	5,606		0	5,606		0	5,606		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Grand 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

Grand 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	185	0.00%	0	197	0.00%	0	209	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	(5,584)	0.00%	0	(5,462)	0.00%	0	(5,428)	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	1,599	0.00%	0	1,700	0.00%	0	1,800	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	779	0.00%	0	1,505	0.00%	0	2,230	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	(355)	0.00%	0	(354)	0.00%	0	(347)	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	3,818	0.00%	0	3,767	0.00%	0	186	0.00%	0
27	331.4	Transm. & Distribution Mains	20,519	0.00%	0	21,670	0.00%	0	22,647	0.00%	0
28	333.4	Services	1,579	0.00%	0	1,736	0.00%	0	1,892	0.00%	0
29	334.4	Meters & Meter Installations	2,564	0.00%	0	2,499	0.00%	0	2,060	0.00%	0
30	335.4	Hydrants	839	0.00%	0	899	0.00%	0	959	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	178	0.00%	0	787	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	25,951		0	28,334		0	26,994		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Grand 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			(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	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

Grand 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		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
		%	Amount		%	Amount		%	Amount	
WATER										
Cash CIAC:										
1	Water Treatment Equipment	7	0.00%	0	7	0.00%	0	7	0.00%	0
2	Meter Fees	12,508	0.00%	0	12,508	0.00%	0	12,508	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	12,515		0	12,515		0	12,515		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	15,387	0.00%	0	15,387	0.00%	0	15,387	0.00%	0
8	Services	3,000	0.00%	0	3,000	0.00%	0	3,000	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	2,700	0.00%	0	2,700	0.00%	0	2,700	0.00%	0
11	Total Property CIAC	21,087		0	21,087		0	21,087		0
12	Total Water CIAC	33,602		0	33,602		0	33,602		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

Grand 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)	(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	0.00%	0	2	0.00%	0	3	0.00%	0
2	Meter Fees	8,063	0.00%	0	8,689	0.00%	0	9,314	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	8,066		0	8,691		0	9,317		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	4,557	0.00%	0	4,924	0.00%	0	5,281	0.00%	0
8	Services	875	0.00%	0	987	0.00%	0	1,062	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	749	0.00%	0	809	0.00%	0	869	0.00%	0
11	Total Property	6,181		0	6,720		0	7,212		0
12	Total Water	14,246		0	15,412		0	16,529		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
Grand 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
		(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	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	121	121	100.00%	121
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	725	725	100.00%	725
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	270	270	100.00%	270
27	331.4 Transm. & Distribution Mains	0	1,233	1,233	100.00%	1,233
28	333.4 Services	0	156	156	100.00%	156
29	334.4 Meters & Meter Installations	0	251	251	100.00%	251
30	335.4 Hydrants	0	60	60	100.00%	60
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	44	44	100.00%	44
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	2,973	2,973		2,973
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,220)	(1,220)		(1,220)
48	NET DEPRECIATION EXPENSE - WATER	0	1,752	1,752		1,752
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Grand 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
		(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
Grand 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	1,452	700	1,260		3,412	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)	1,452	700	1,260	0	3,412	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	32				32	E-13
9	Payroll Tax Adjustment		12			12	B-5
10	Plant in Service Adjustment			(45)		(45)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	32	12	(45)	0	(2)	
13	Adjusted Intermed. Year (2006)	1,484	711	1,215	0	3,410	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		216			216	B-5
17	Plant in Service Adjustment			556		556	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	216	556	0	772	
20	Adjusted Projected Rate Year (2007)	1,484	927	1,771	0	4,182	
21	RAFTs Assoc. with Revenue Increase	1,252				1,252	B-3
22	Total Projected Rate Year (2007)	2,736	927	1,771	0	5,434	
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**

**Grand 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	39.31	78.61	-	-	78.61	1.00	78.61	600	600	-	100.00%	100.00%	100.00%	Built-Out 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	39.31	1.00	No	39	79	79	-	-	-	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	46,100	92,200	5,400	1707.41%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Grand 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					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

Grand 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.

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	108.5	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

*

**Haines Creek
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.

Haines Creek
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

Haines Creek
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		40.90%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	9.54	13.44	5/8" X 3/4"	NA	NA
3	3/4"	14.30	20.15	3/4"	NA	NA
4	1"	23.85	33.60	1"	NA	NA
5	1-1/2"	47.70	67.21	1-1/2"	NA	NA
6	2"	76.32	107.53	2"	NA	NA
7	3"	152.65	215.08	3"	NA	NA
8	4"	238.52	336.07	4"	NA	NA
9	6"	457.13	644.08	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallonge, Block 1	1.53	2.16	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"	9.54	13.44	5/8" X 3/4"	NA	NA
17	3/4"	14.30	20.15	3/4"	NA	NA
18	1"	23.85	33.60	1"	NA	NA
19	1-1/2"	47.70	67.21	1-1/2"	NA	NA
20	2"	76.32	107.53	2"	NA	NA
21	3"	152.65	215.08	3"	NA	NA
22	4"	238.52	336.07	4"	NA	NA
23	6"	457.13	644.08	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallonge charge	1.53	2.16	Gallonge 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

Haines Creek
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	69,914	0	0	69,914	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	(35,177)	0	0	(35,177)	A-9
5	Less: CIAC	(26,382)	0	0	(26,382)	A-12
6	Accumulated Amortization of CIAC	18,103	0	0	18,103	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	5,453		0	5,453	A-1
11	Total Rate Base	31,913	0	0	31,913	
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

Haines Creek

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	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

Haines Creek

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 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	20,737		0	20,737	8,481	29,217	E-2w	40.90%
2 Other Revenues	870		0	870	0	870	E-2w	0.00%
3 OPERATING REVENUES	21,607	0	0	21,607	8,481	30,087		39.25%
4 Operation & Maintenance	24,505		0	24,505	125	24,630	B-5	
5 Depreciation, net of CIAC Amort.	1,667	0	0	1,667		1,667	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	207	0	0	207	381	588	B-15	
8 Provision for Income Taxes	(1,829)		0	(1,829)	2,793	964	C-1	
9 OPERATING EXPENSES	24,550	0	0	24,550	3,300	27,849		
10 NET OPERATING INCOME	(2,943)	0	0	(2,943)	5,181	2,238		
11 RATE BASE	31,913			31,913		31,913	A-1	
12 RATE OF RETURN	-9.22%			-9.22%		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

Haines Creek

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	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	8,481	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	125	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	382	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	21,607	0
18	Plus Required Revenue Adjustment	8,481	0
19	Rate Year Revenue at Proposed Rates	30,087	0
20			
21	Less Operating Expenses Before Income Taxes	(26,885)	0
22	Less Interest Expense	(703)	0
23	Taxable Income	2,500	0
24	Income Tax at Composite Rate of 38.58%	964	0
25	Less Income Tax at Present Rates	1,829	0
26			
27	Income Tax Adjustment	2,793	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Haines Creek
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	11,223	35.17%	6.00%	2.11%	673	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	16,835	52.75%	9.12%	4.81%	1,535	D-2
5 Customer Deposits	486	1.52%	6.00%	0.09%	29	D-2
6 Accumulated Deferred Income Taxes	3,368	10.55%	0.00%	0.00%	0	D-2
7 Total	31,913	100.00%		7.01%	2,238	
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

Haines Creek
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	25	0.00%	0	25	0.00%	0	25	0.00%	0
3	302.1	Franchises	856	0.00%	0	856	0.00%	0	856	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	1,902	0.00%	0	1,902	0.00%	0	1,902	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	800	0.00%	0	800	0.00%	0	800	0.00%	0
13	310.2	Power Generation Equipment	15,191	0.00%	0	15,191	0.00%	0	15,191	0.00%	0
14	311.2	Pumping Equipment	5,388	0.00%	0	5,388	0.00%	0	5,388	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	2,694	0.00%	0	3,156	0.00%	0	4,523	0.00%	0
19	311.3	Pumping Equipment	388	0.00%	0	505	0.00%	0	505	0.00%	0
20	320.3	Water Treatment Equipment	837	0.00%	0	837	0.00%	0	837	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	240	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	3,102	0.00%	0	3,102	0.00%	0	3,102	0.00%	0
27	331.4	Transm. & Distribution Mains	28,793	0.00%	0	30,640	0.00%	0	33,621	0.00%	0
28	333.4	Services	645	0.00%	0	645	0.00%	0	645	0.00%	0
29	334.4	Meters & Meter Installations	8,573	0.00%	0	8,812	0.00%	0	9,678	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	130	0.00%	0	130	0.00%	0	130	0.00%	0
37	340.51	Computer Equipment	242	0.00%	0	1,864	0.00%	0	5,273	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	348	0.00%	0	348	0.00%	0	348	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	69,914		0	74,201		0	83,063		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

Haines Creek

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

Haines Creek
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	25	0.00%	0	25	0.00%	0	25	0.00%	0
3	302.1	Franchises	231	0.00%	0	252	0.00%	0	274	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	1,902	0.00%	0	1,902	0.00%	0	1,902	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	546	0.00%	0	571	0.00%	0	596	0.00%	0
13	310.2	Power Generation Equipment	823	0.00%	0	1,582	0.00%	0	2,342	0.00%	0
14	311.2	Pumping Equipment	2,367	0.00%	0	2,684	0.00%	0	3,001	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	104	0.00%	0	205	0.00%	0	251	0.00%	0
19	311.3	Pumping Equipment	10	0.00%	0	40	0.00%	0	69	0.00%	0
20	320.3	Water Treatment Equipment	565	0.00%	0	614	0.00%	0	663	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	1	0.00%	0	11	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	1,689	0.00%	0	1,778	0.00%	0	1,866	0.00%	0
27	331.4	Transm. & Distribution Mains	19,788	0.00%	0	20,475	0.00%	0	20,957	0.00%	0
28	333.4	Services	55	0.00%	0	73	0.00%	0	92	0.00%	0
29	334.4	Meters & Meter Installations	6,785	0.00%	0	7,108	0.00%	0	6,984	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	63	0.00%	0	72	0.00%	0	80	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	178	0.00%	0	787	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	218	0.00%	0	239	0.00%	0	261	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	35,177		0	37,799		0	40,161		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Haines Creek

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

Haines Creek

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	25,315	0.00%	0	25,315	0.00%	0	25,315	0.00%	0
2	Meter Fees	867	0.00%	0	1,145	0.00%	0	1,145	0.00%	0
3	Main Extension Charge	200	0.00%	0	200	0.00%	0	200	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	26,382		0	26,660		0	26,660		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	26,382		0	26,660		0	26,660		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

Haines Creek
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	18,050	0.00%	0	19,057	0.00%	0	20,049	0.00%	0
2	Meter Fees	48	0.00%	0	100	0.00%	0	152	0.00%	0
3	Main Extension Charge	5	0.00%	0	11	0.00%	0	16	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	18,103		0	19,167		0	20,216		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	1	0.00%	0	1	0.00%	0
11	Total Property	0		0	1		0	1		0
12	Total Water	18,103		0	19,168		0	20,217		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
Haines Creek

Schedule: B-13 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) (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	21	0	21	100.00%	21
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	25	(0)	25	100.00%	25
13	310.2 Power Generation Equipment	760	(0)	760	100.00%	760
14	311.2 Pumping Equipment	317	0	317	100.00%	317
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	96	(0)	96	100.00%	96
19	311.3 Pumping Equipment	25	0	25	100.00%	25
20	320.3 Water Treatment Equipment	49	0	49	100.00%	49
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	89	0	89	100.00%	89
27	331.4 Transm. & Distribution Mains	765	(0)	765	100.00%	765
28	333.4 Services	18	(0)	18	100.00%	18
29	334.4 Meters & Meter Installations	504	(0)	504	100.00%	504
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	9	0	9	100.00%	9
37	340.51 Computer Equipment	0	44	44	100.00%	44
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	22	0	22	100.00%	22
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	2,699	44	2,743		2,743
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(624)	(452)	(1,076)		(1,076)
48	NET DEPRECIATION EXPENSE - WATER	2,076	(409)	1,667		1,667
49	Net Depr Expense Used & Useful	2,076				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Haines Creek
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
Haines Creek
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	972	608	(1,374)		207	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)	972	608	(1,374)	0	207	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	26				26	E-13
9	Payroll Tax Adjustment		93			93	B-5
10	Plant in Service Adjustment			1,874		1,874	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	26	93	1,874	0	1,993	
13	Adjusted Intermed. Year (2006)	999	701	500	0	2,199	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		683			683	B-5
17	Plant in Service Adjustment			90		90	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	683	90	0	773	
20	Adjusted Projected Rate Year (2007)	999	1,384	590	0	2,973	
21	RAFTs Assoc. with Revenue Increase	1,488				1,488	B-3
22	Total Projected Rate Year (2007)	2,486	1,384	590	0	4,461	
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**

Haines Creek

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	31.11	62.22	-	-	62.22	1.04	65.00	90	90	-	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	31.11	1.04	No	33	62	62	-	-	-	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	34,060	68,120	5,850	1164.44%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Haines Creek

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

Haines Creek
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	108.3	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

*

**JS - Kings Cove
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 - Kings Cove
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
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Net Depreciation Expense - Water	B-13, pg 1	15
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Rate Schedule - Interim Rates

JS - Kings 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		47.10%			
1	Residential			SEWER		53.02%
2	5/8" X 3/4"	8.12	11.94	5/8" X 3/4"	9.24	14.14
3	3/4"	12.20	17.95	3/4"	13.84	21.18
4	1"	20.32	29.89	1"	23.07	35.30
5	1-1/2"	40.65	59.80	1-1/2"	46.17	70.65
6	2"	65.05	95.69	2"	73.84	112.99
7	3"	130.11	191.39	3"	147.73	226.05
8	4"	203.27	299.01	4"	230.77	353.12
9	6"	406.54	598.02	6"	461.59	706.32
10	8"	-	-	8"	-	-
11	10"	-	-	10"	-	-
12	Gallage, Block 1	1.31	1.93	Gallage cap (gallons)	10,000	10,000
13	Block 2	-	-	Gallage charge	3.24	4.96
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	8.12	11.94	5/8" X 3/4"	9.24	14.14
17	3/4"	12.20	17.95	3/4"	13.84	21.18
18	1"	20.32	29.89	1"	23.07	35.30
19	1-1/2"	40.65	59.80	1-1/2"	46.17	70.65
20	2"	65.05	95.69	2"	73.84	112.99
21	3"	130.11	191.39	3"	147.73	226.05
22	4"	203.27	299.01	4"	230.77	353.12
23	6"	406.54	598.02	6"	461.59	706.32
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallage charge	1.22	1.79	Gallage charge	3.24	4.96
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 - Kings 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	312,214	0	0	312,214	A-5
2	Utility Land & Land Rights	1,901		0	1,901	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(128,600)	0	0	(128,600)	A-9
5	Less: CIAC	(99,625)	0	0	(99,625)	A-12
6	Accumulated Amortization of CIAC	44,652	0	0	44,652	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	11,937		0	11,937	A-1
11	Total Rate Base	142,479	0	0	142,479	
SEWER						
12	Utility Plant in Service	408,407	0	0	408,407	A-6
13	Utility Land & Land Rights	13,314		0	13,314	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(210,287)	0	0	(210,287)	A-10
16	Less: CIAC	(167,232)	0	0	(167,232)	A-12
17	Accumulated Amortization of CIAC	89,079	0	0	89,079	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	9,777		0	9,777	A-2
21	Total Rate Base	143,058	0	0	143,058	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

JS - Kings 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

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	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

JS - Kings 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	55,218		0	55,218	26,008	81,226	E-2w	47.10%
2	Other Revenues	480		0	480	0	480	E-2w	0.00%
3	OPERATING REVENUES	55,698	0	0	55,698	26,008	81,706		46.69%
4	Operation & Maintenance	49,620		0	49,620	384	50,004	B-5	
5	Depreciation, net of CIAC Amort.	10,927	0	0	10,927		10,927	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	4,815	0	0	4,815	1,170	5,984	B-15	
8	Provision for Income Taxes	5,188		0	5,188	(781)	4,407	C-1	
9	OPERATING EXPENSES	70,550	0	0	70,550	773	71,322		
10	NET OPERATING INCOME	(14,851)	0	0	(14,851)	25,235	10,384		
11	RATE BASE	142,479			142,479		142,479	A-1	
12	RATE OF RETURN	-10.42%			-10.42%		7.29%		
Sewer									
13	Sewer Sales Revenues	73,343		0	73,343	38,885	112,228	E-2s	53.02%
14	Other Revenues	0		0	0	0	0	E-2s	0.00%
15	OPERATING REVENUES	73,343	0	0	73,343	38,885	112,228		53.02%
16	Operation & Maintenance	76,471		0	76,471	574	77,045	B-6	
17	Depreciation, net of CIAC Amort.	11,959	0	0	11,959		11,959	B-14	
18	Amortization	0		0	0		0		
19	Taxes Other Than Income	6,609	0	0	6,609	1,749	8,358	B-15	
20	Provision for Income Taxes	2,031		0	2,031	2,387	4,418	C-1	
21	OPERATING EXPENSES	97,070	0	0	97,070	4,710	101,781		
22	NET OPERATING INCOME	(23,728)	0	0	(23,728)	34,175	10,447		
23	RATE BASE	143,058			143,058		143,058	A-2	
24	RATE OF RETURN	-16.59%			-16.59%		7.30%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

JS - Kings 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	0	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	0	0
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	26,008	38,885
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	384	574
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,170	1,750
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	55,698	73,343
18	Plus Required Revenue Adjustment	26,008	38,885
19	Rate Year Revenue at Proposed Rates	81,706	112,228
20			
21	Less Operating Expenses Before Income Taxes	(66,915)	(97,362)
22	Less Interest Expense	(3,367)	(3,412)
23	Taxable Income	11,424	11,454
24	Income Tax at Composite Rate of 38.58%	4,407	4,418
25	Less Income Tax at Present Rates	(5,188)	(2,031)
26			
27	Income Tax Adjustment	(781)	2,387

Schedule of Requested Cost of Capital

Florida Public Service Commission

JS - Kings Cove

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	51,293	36.00%	6.00%	2.16%	3,078	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	76,940	54.00%	9.12%	4.92%	7,017	D-2
5	Customer Deposits	4,829	3.39%	6.00%	0.20%	290	D-2
6	Accumulated Deferred Income Taxes	9,417	6.61%	0.00%	0.00%	0	D-2
7	Total	142,479	100.00%		7.29%	10,384	
SEWER							
8	Long-Term Debt	51,429	35.95%	6.00%	2.16%	3,086	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	77,143	53.92%	9.12%	4.92%	7,035	D-2
12	Customer Deposits	5,432	3.80%	6.00%	0.23%	326	D-2
13	Accumulated Deferred Income Taxes	9,053	6.33%	0.00%	0.00%	0	D-2
14	Total	143,058	100.00%		7.30%	10,447	

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 - Kings 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

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	918	0.00%	0	918	0.00%	0	918	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	10,369	0.00%	0	10,600	0.00%	0	10,600	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	1,448	0.00%	0	1,448	0.00%	0	1,448	0.00%	0
13	310.2	Power Generation Equipment	18,276	0.00%	0	18,276	0.00%	0	18,276	0.00%	0
14	311.2	Pumping Equipment	12,590	0.00%	0	12,590	0.00%	0	12,590	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	1,901	0.00%	0	1,901	0.00%	0	1,901	0.00%	0
18	304.3	Structures & Improvements	109,883	0.00%	0	105,883	0.00%	0	108,356	0.00%	0
19	311.3	Pumping Equipment	2,421	0.00%	0	2,421	0.00%	0	2,421	0.00%	0
20	320.3	Water Treatment Equipment	608	0.00%	0	552	0.00%	0	552	0.00%	0
21	339.3	Other Plant & Misc. Equipment	14,214	0.00%	0	14,214	0.00%	0	14,214	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	25,219	0.00%	0	25,219	0.00%	0	25,219	0.00%	0
27	331.4	Transm. & Distribution Mains	53,116	0.00%	0	58,904	0.00%	0	68,843	0.00%	0
28	333.4	Services	6,047	0.00%	0	6,047	0.00%	0	6,047	0.00%	0
29	334.4	Meters & Meter Installations	10,684	0.00%	0	15,972	0.00%	0	19,493	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	807	0.00%	0	807	0.00%	0	807	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	451	0.00%	0	3,476	0.00%	0	9,833	0.00%	0
38	341.5	Transportation Equipment	28,432	0.00%	0	24,468	0.00%	0	24,468	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	245	0.00%	0	354	0.00%	0	354	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	2,600	0.00%	0	2,600	0.00%	0	2,600	0.00%	0
45	348.5	Other Tangible Plant	13,886	0.00%	0	13,886	0.00%	0	13,886	0.00%	0
46		TOTAL	314,115		0	320,537		0	342,827		0
		Total Land and Land Rights	1,901		0	1,901		0	1,901		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

JS - Kings Cove

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	3,933	0.00%	0	3,933	0.00%	0	3,933	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	40,000	0.00%	0	42,690	0.00%	0	49,113	0.00%	0
10	361.2	Collection Sewers - Gravity	21,908	0.00%	0	28,582	0.00%	0	33,197	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	5,000	0.00%	0	5,000	0.00%	0	5,000	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	626	0.00%	0	626	0.00%	0	626	0.00%	0
21	371.3	Pumping Equipment	28,738	0.00%	0	28,738	0.00%	0	31,825	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	13,314	0.00%	0	13,314	0.00%	0	13,314	0.00%	0
25	354.4	Structures & Improvements	235,948	0.00%	0	256,623	0.00%	0	304,125	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	12,634	0.00%	0	12,535	0.00%	0	12,535	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	3,192	0.00%	0	3,192	0.00%	0	3,192	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	251	0.00%	0	251	0.00%	0	251	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	1,048	0.00%	0	1,514	0.00%	0	1,514	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	433	0.00%	0	3,341	0.00%	0	9,453	0.00%	0
55	391.7	Transportation Equipment	5,771	0.00%	0	5,771	0.00%	0	5,771	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	40,835	0.00%	0	40,835	0.00%	0	40,835	0.00%	0
62	398.7	Other Tangible Plant	8,089	0.00%	0	8,089	0.00%	0	8,089	0.00%	0
63		TOTAL	421,721		0	455,034		0	522,773		0
64		Total Land and Land Rights	13,314		0	13,314		0	13,314		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

JS - Kings 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	52	0.00%	0	89	0.00%	0	126	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	4,670	0.00%	0	5,022	0.00%	0	5,375	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	42	0.00%	0	83	0.00%	0	125	0.00%	0
13	310.2	Power Generation Equipment	1,423	0.00%	0	2,336	0.00%	0	3,250	0.00%	0
14	311.2	Pumping Equipment	2,563	0.00%	0	3,193	0.00%	0	3,822	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	60,961	0.00%	0	63,398	0.00%	0	67,287	0.00%	0
19	311.3	Pumping Equipment	182	0.00%	0	303	0.00%	0	424	0.00%	0
20	320.3	Water Treatment Equipment	96	0.00%	0	152	0.00%	0	207	0.00%	0
21	339.3	Other Plant & Misc. Equipment	2,527	0.00%	0	3,238	0.00%	0	3,948	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	2,164	0.00%	0	2,885	0.00%	0	3,606	0.00%	0
27	331.4	Transm. & Distribution Mains	14,759	0.00%	0	15,911	0.00%	0	16,385	0.00%	0
28	333.4	Services	2,340	0.00%	0	2,513	0.00%	0	2,686	0.00%	0
29	334.4	Meters & Meter Installations	4,530	0.00%	0	4,956	0.00%	0	4,747	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	14	0.00%	0	43	0.00%	0	72	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	12	0.00%	0	332	0.00%	0	1,468	0.00%	0
38	341.5	Transportation Equipment	23,680	0.00%	0	24,703	0.00%	0	24,703	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	6	0.00%	0	28	0.00%	0	50	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	2,126	0.00%	0	2,300	0.00%	0	2,473	0.00%	0
45	348.5	Other Tangible Plant	6,453	0.00%	0	7,842	0.00%	0	9,230	0.00%	0
46		TOTAL	128,600		0	139,324		0	149,983		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 - Kings 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			(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	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	149	0.00%	0	295	0.00%	0	440	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	16,780	0.00%	0	17,900	0.00%	0	18,705	0.00%	0
10	361.2	Collection Sewers - Gravity	729	0.00%	0	1,415	0.00%	0	2,193	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	2,251	0.00%	0	2,394	0.00%	0	2,537	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	38	0.00%	0	63	0.00%	0	88	0.00%	0
21	371.3	Pumping Equipment	8,979	0.00%	0	10,896	0.00%	0	12,106	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	133,364	0.00%	0	137,729	0.00%	0	139,531	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	2,239	0.00%	0	3,075	0.00%	0	3,912	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	3,208	0.00%	0	3,209	0.00%	0	3,209	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	8	0.00%	0	25	0.00%	0	42	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	29	0.00%	0	126	0.00%	0	227	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	12	0.00%	0	319	0.00%	0	1,411	0.00%	0
55	391.7	Transportation Equipment	5,771	0.00%	0	5,771	0.00%	0	5,771	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	36,326	0.00%	0	40,148	0.00%	0	41,090	0.00%	0
62	398.7	Other Tangible Plant	404	0.00%	0	1,213	0.00%	0	2,022	0.00%	0
63		TOTAL	210,287		0	224,579		0	233,284		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 - Kings Cove
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		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	98,840	0.00%	0	99,663	0.00%	0	99,963	0.00%	0
2	Meter Fees	131	0.00%	0	300	0.00%	0	400	0.00%	0
3	Main Extension Charge	654	0.00%	0	1,500	0.00%	0	2,000	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	99,625		0	101,463		0	102,363		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	99,625		0	101,463		0	102,363		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	165,924	0.00%	0	167,015	0.00%	0	167,315	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	1,308	0.00%	0	3,000	0.00%	0	3,999	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	167,232		0	170,015		0	171,314		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	167,232		0	170,015		0	171,314		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

JS - Kings 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)
		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									
1	Water Treatment Equipment	44,642	0.00%	0	47,750	0.00%	0	51,288	0.00%	0
2	Meter Fees	3	0.00%	0	11	0.00%	0	20	0.00%	0
3	Main Extension Charge	7	0.00%	0	26	0.00%	0	44	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	44,652		0	47,787		0	51,352		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	44,652		0	47,787		0	51,352		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	89,066	0.00%	0	94,634	0.00%	0	101,190	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	13	0.00%	0	70	0.00%	0	162	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	89,079		0	94,704		0	101,352		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	89,079		0	94,704		0	101,352		0

Net Depreciation Expense - Water
Florida Public Service Commission
JS - Kings 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) (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	23	14	37	100.00%	37
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	346	0	346	100.00%	346
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	35	7	41	100.00%	41
13	310.2 Power Generation Equipment	914	0	914	100.00%	914
14	311.2 Pumping Equipment	630	(0)	630	100.00%	630
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	5,713	(1,939)	3,774	100.00%	3,774
19	311.3 Pumping Equipment	121	(0)	121	100.00%	121
20	320.3 Water Treatment Equipment	59	(0)	59	100.00%	59
21	339.3 Other Plant & Misc. Equipment	711	0	711	100.00%	711
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	721	(0)	721	100.00%	721
27	331.4 Transm. & Distribution Mains	1,412	(0)	1,412	100.00%	1,412
28	333.4 Services	173	0	173	100.00%	173
29	334.4 Meters & Meter Installations	628	0	628	100.00%	628
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	21	8	29	100.00%	29
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	81	81	100.00%	81
38	341.5 Transportation Equipment	3,021	235	3,256	100.00%	3,256
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	17	0	17	100.00%	17
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	173	0	173	100.00%	173
45	348.5 Other Tangible Plant	1,389	(0)	1,389	100.00%	1,389
46	TOTAL DEPRECIATION EXPENSE	16,106	(1,594)	14,512		14,512
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(3,253)	(331)	(3,584)		(3,584)
48	NET DEPRECIATION EXPENSE - WATER	12,853	(1,925)	10,927		10,927
49	Net Depr Expense Used & Useful	12,853				

Net Depreciation Expense - Sewer

Florida Public Service Commission

JS - Kings Cove

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	1,480	(1,334)	146	100.00%	146	
8	355.2 Power Generation Equipment	577	(577)	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	1,480	1,480	100.00%	1,480	
10	361.2 Collection Sewers - Gravity	143	434	577	100.00%	577	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	
12	363.2 Services to Customers	0	143	143	100.00%	143	
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	25	(25)	0	100.00%	0	
19	355.3 Power Generation Equipment	1,917	(1,917)	0	100.00%	0	
20	370.3 Receiving Wells	0	25	25	100.00%	25	
21	371.3 Pumping Equipment	0	1,917	1,917	100.00%	1,917	
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	841	7,889	8,730	100.00%	8,730	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	
27	380.4 Treatment & Disposal Equipment	0	841	841	100.00%	841	
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	18	18	100.00%	18	
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	12	(12)	0	100.00%	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	
37	380.5 Treatment & Disposal Equipment	0	17	17	100.00%	17	
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	76	76	100.00%	76	
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	78	78	100.00%	78	
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	4,083	(4,083)	0	100.00%	0	
60	396.7 Communication Equipment	674	(674)	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	4,084	4,084	100.00%	4,084	
62	398.7 Other Tangible Plant	0	809	809	100.00%	809	
63	TOTAL DEPRECIATION EXPENSE	9,752	9,187	18,939		18,939	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(6,309)	(671)	(6,980)		(6,980)	
65	NET DEPRECIATION EXPENSE - SEWER	3,443	8,517	11,959		11,959	
66	Net Depr Expense Used & Useful	3,443					

Taxes Other Than Income
Florida Public Service Commission
JS - Kings 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	2,506	889	1,419		4,815	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)	2,506	889	1,419	0	4,815	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	68				68	E-13
9	Payroll Tax Adjustment		91			91	B-5
10	Plant in Service Adjustment			0		0	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	68	91	0	0	159	
13	Adjusted Intermed. Year (2006)	2,574	980	1,419	0	4,973	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		369			369	B-5
17	Plant in Service Adjustment			496		496	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	369	496	0	864	
20	Adjusted Projected Rate Year (2007)	2,574	1,349	1,915	0	5,838	
21	RAFTs Assoc. with Revenue Increase	2,077				2,077	B-3
22	Total Projected Rate Year (2007)	4,651	1,349	1,915	0	7,914	
Sewer							
23	Test Year (2005) Per Books	3,300	1,053	2,256		6,609	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)	3,300	1,053	2,256	0	6,609	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	60				60	E-2
31	Payroll Tax Adjustment		25			25	B-6
32	Plant in Service Adjustment			0		0	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	60	25	0	0	85	
35	Adjusted Intermed. Year (2006)	3,360	1,078	2,256	0	6,694	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		1,273			1,273	B-6
39	Plant in Service Adjustment			788		788	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	1,273	788	0	2,061	
42	Adjusted Projected Rate Year (2007)	3,360	2,351	3,044	0	8,755	
43	RAFTs Assoc. with Revenue Increase	3,936				3,936	B-3
44	Total Projected Rate Year (2007)	7,296	2,351	3,044	0	12,691	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

JS - Kings 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	no	133.33	266.67	-	-	266.67	1.01	270.37	300	525	225	120.16%	100.00%	100.00%	Two Wells Built-Out

* 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	133.33	1.01	500.00	635	267	635	-	-	-	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	178,000	356,000	6,750	5274.07%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

JS - Kings 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)
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	51,000	1.04	52,850	55,000	96.09%	100.00%	100.00%	55,000	96.09%	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

JS - Kings Cove
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	205.7	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	198.8	207.1	210.0	198	104.65%	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.

**Lake Osborne Estates
Water**

Docket No. 060368-WS

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

Palm Beach 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 Osborne 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 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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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Lake Osborne 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 Rates		Interim Rates		Class/Meter Size		Present Rates		Interim Rates		
No.													
	WATER				97.06%		SEWER				0.00%		
1	Residential						Residential						
2	5/8" X 3/4"		4.23	8.34	5/8" X 3/4"		NA	NA	5/8" X 3/4"		NA	NA	
3	3/4"		6.33	12.47	3/4"		NA	NA	3/4"		NA	NA	
4	1"		10.58	20.85	1"		NA	NA	1"		NA	NA	
5	1-1/2"		21.14	41.66	1-1/2"		NA	NA	1-1/2"		NA	NA	
6	2"		33.83	66.67	2"		NA	NA	2"		NA	NA	
7	3"		67.66	133.33	3"		NA	NA	3"		NA	NA	
8	4"		105.71	208.31	4"		NA	NA	4"		NA	NA	
9	6"		211.42	416.63	6"		NA	NA	6"		NA	NA	
10	8"		-	-	8"		NA	NA	8"		NA	NA	
11	10"		-	-	10"		NA	NA	10"		NA	NA	
12	Gallorage, Block 1		2.03	4.00	Gallorage cap (gallons)		NA	NA	Gallorage charge		NA	NA	
13	Block 2		-	-									
14	Block 3		-	-									
15	General Service						General Service						
16	5/8" X 3/4"		4.23	8.34	5/8" X 3/4"		NA	NA	5/8" X 3/4"		NA	NA	
17	3/4"		6.33	12.47	3/4"		NA	NA	3/4"		NA	NA	
18	1"		10.58	20.85	1"		NA	NA	1"		NA	NA	
19	1-1/2"		21.14	41.66	1-1/2"		NA	NA	1-1/2"		NA	NA	
20	2"		33.83	66.67	2"		NA	NA	2"		NA	NA	
21	3"		67.66	133.33	3"		NA	NA	3"		NA	NA	
22	4"		105.71	208.31	4"		NA	NA	4"		NA	NA	
23	6"		211.42	416.63	6"		NA	NA	6"		NA	NA	
24	8"		-	-	8"		NA	NA	8"		NA	NA	
25	10"		-	-	10"		NA	NA	10"		NA	NA	
26	Gallorage charge		2.03	4.00	Gallorage charge		NA	NA	Gallorage charge		NA	NA	
27	Fire Protection						Flat Rate						
28	2"		-	-	Res. Wastewater Only		NA	NA	Res. Wastewater Only		NA	NA	
29	3"		-	-	Sprinkler Heads		NA	NA	Sprinkler Heads		NA	NA	
30	4"		-	-	Reuse		NA	NA	Reuse		NA	NA	
31	6"		-	-									
32	8"		-	-									
33	10"		-	-									

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Lake Osborne 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	140,782	0	0	140,782	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	(131,022)	0	0	(131,022)	A-9
5	Less: CIAC	(20,053)	0	0	(20,053)	A-12
6	Accumulated Amortization of CIAC	16,872	0	0	16,872	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	22,993		0	22,993	A-1
11	Total Rate Base	29,572	0	0	29,572	
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 Osborne 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

(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	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

Lake Osborne 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	114,960		0	114,960	111,581	226,542	E-2w	97.06%
2	Other Revenues	1,660		0	1,660	0	1,660	E-2w	0.00%
3	OPERATING REVENUES	116,620	0	0	116,620	111,581	228,202		95.68%
4	Operation & Maintenance	213,028		0	213,028	1,648	214,676	B-5	
5	Depreciation, net of CIAC Amort.	52	0	0	52		52	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	6,834	0	0	6,834	5,018	11,852	B-15	
8	Provision for Income Taxes	(39,947)		0	(39,947)	40,399	453	C-1	
9	OPERATING EXPENSES	179,968	0	0	179,968	47,065	227,033		
10	NET OPERATING INCOME	(63,347)	0	0	(63,347)	64,516	1,169		
11	RATE BASE	29,572			29,572		29,572	A-1	
12	RATE OF RETURN	-214.21%			-214.21%		3.95%		
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 Osborne Estates

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	<u>0</u>	<u>NA</u>
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	<u>0</u>	<u>NA</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>111,581</u>	<u>0</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>1,648</u>	<u>0</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>5,021</u>	<u>0</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	116,620	0
18	Plus Required Revenue Adjustment	<u>111,581</u>	<u>0</u>
19	Rate Year Revenue at Proposed Rates	228,202	0
20			
21	Less Operating Expenses Before Income Taxes	(226,580)	0
22	Less Interest Expense	(448)	0
23	Taxable Income	1,174	0
24	Income Tax at Composite Rate of 38.58%	453	0
25	Less Income Tax at Present Rates	<u>39,947</u>	<u>0</u>
26			
27	Income Tax Adjustment	<u>40,399</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Lake Osborne 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		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	5,270	17.82%	6.00%	1.07%	316	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	7,905	26.73%	9.12%	2.44%	721	D-2
5	Customer Deposits	2,199	7.44%	6.00%	0.45%	132	D-2
6	Accumulated Deferred Income Taxes	14,199	48.01%	0.00%	0.00%	0	D-2
7	Total	<u>29,572</u>	<u>100.00%</u>		<u>3.95%</u>	<u>1,169</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

Lake Osborne 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

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	750	0.00%	0	750	0.00%	0	750	0.00%	0
4	339.1	Other Plant & Misc. Equipment	13,806	0.00%	0	13,806	0.00%	0	13,806	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	90,694	0.00%	0	90,694	0.00%	0	90,694	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	25,359	0.00%	0	26,754	0.00%	0	26,870	0.00%	0
30	335.4	Hydrants	8,465	0.00%	0	8,465	0.00%	0	8,465	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	689	0.00%	0	689	0.00%	0	689	0.00%	0
37	340.51	Computer Equipment	1,019	0.00%	0	7,858	0.00%	0	22,230	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	140,782		0	149,016		0	163,505		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

Lake Osborne 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		
			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 Osborne 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	(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	171	0.00%	0	190	0.00%	0	209	0.00%	0
4	339.1	Other Plant & Misc. Equipment	13,806	0.00%	0	13,806	0.00%	0	13,806	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	90,694	0.00%	0	90,694	0.00%	0	90,694	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	25,473	0.00%	0	26,263	0.00%	0	26,931	0.00%	0
30	335.4	Hydrants	443	0.00%	0	654	0.00%	0	866	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	408	0.00%	0	454	0.00%	0	500	0.00%	0
37	340.51	Computer Equipment	27	0.00%	0	750	0.00%	0	3,319	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	131,022		0	132,811		0	136,325		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 Osborne 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	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 Contributions in Aid of Construction By Classification

Test Year Average balance

Lake Osborne 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)	(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	150	0.00%	0	150	0.00%	0	150	0.00%	0
3	Main Extension Charge	19,903	0.00%	0	19,903	0.00%	0	19,903	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	20,053		0	20,053		0	20,053		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	20,053		0	20,053		0	20,053		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 Osborne 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	Description	Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.		Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	16,593	0.00%	0	16,593	0.00%	0	16,593	0.00%	0
2	Meter Fees	18	0.00%	0	26	0.00%	0	35	0.00%	0
3	Main Extension Charge	262	0.00%	0	785	0.00%	0	1,309	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	16,872		0	17,404		0	17,937		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	16,872		0	17,404		0	17,937		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 Osborne 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) (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	19	0	19	100.00%	19
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	0	0	100.00%	0
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	124	124	100.00%	124
30	335.4 Hydrants	212	(0)	212	100.00%	212
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	46	(0)	46	100.00%	46
37	340.51 Computer Equipment	0	184	184	100.00%	184
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	276	308	585		585
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(532)	0	(532)		(532)
48	NET DEPRECIATION EXPENSE - WATER	(256)	308	52		52
49	Net Depr Expense Used & Useful	(256)				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Lake Osborne 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	(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
Lake Osborne 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	5,248	473	1,113		6,834	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)	5,248	473	1,113	0	6,834	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	159				159	E-13
9	Payroll Tax Adjustment		(167)			(167)	B-5
10	Plant in Service Adjustment			(178)		(178)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	159	(167)	(178)	0	(186)	
13	Adjusted Intermed. Year (2006)	5,407	306	935	0	6,648	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		476			476	B-5
17	Plant in Service Adjustment			215		215	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	476	215	0	691	
20	Adjusted Projected Rate Year (2007)	5,407	783	1,150	0	7,339	
21	RAFTs Assoc. with Revenue Increase	7,258				7,258	B-3
22	Total Projected Rate Year (2007)	12,665	783	1,150	0	14,597	
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**

**Lake Osborne 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	-	-	-	-	-	1.01	-	-	-	-	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	-	1.01	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**

**Lake Osborne 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

Lake Osborne 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	485.3	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

*

**Oakwood
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.

Oakwood
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

Oakwood

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			Present		Interim				Present		Interim			
No.	Class/Meter Size		Rates		Rates		Class/Meter Size		Rates		Rates			
	WATER					162.46%	SEWER							0.00%
1	Residential						Residential							
2	5/8" X 3/4"		10.63		27.90		5/8" X 3/4"		NA		NA			
3	3/4"		16.14		42.36		3/4"		NA		NA			
4	1"		26.60		69.81		1"		NA		NA			
5	1-1/2"		53.17		139.55		1-1/2"		NA		NA			
6	2"		85.08		223.30		2"		NA		NA			
7	3"		170.15		446.57		3"		NA		NA			
8	4"		265.87		697.80		4"		NA		NA			
9	6"		531.75		1,395.62		6"		NA		NA			
10	8"		850.79		2,232.97		8"		NA		NA			
11	10"		1,223.02		3,209.91		10"		NA		NA			
12	Gallorage, Block 1		2.95		7.74		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		27.90		5/8" X 3/4"		NA		NA			
17	3/4"		16.14		42.36		3/4"		NA		NA			
18	1"		26.60		69.81		1"		NA		NA			
19	1-1/2"		53.17		139.55		1-1/2"		NA		NA			
20	2"		85.08		223.30		2"		NA		NA			
21	3"		170.15		446.57		3"		NA		NA			
22	4"		265.87		697.80		4"		NA		NA			
23	6"		531.75		1,395.62		6"		NA		NA			
24	8"		850.79		2,232.97		8"		NA		NA			
25	10"		1,223.02		3,209.91		10"		NA		NA			
26	Gallorage charge		2.95		7.74		Gallorage charge		NA		NA			
27	Fire Protection						Flat Rate							
28	2"		7.09		18.61		Res. Wastewater Only		NA		NA			
29	3"		14.18		37.22		Sprinkler Heads		NA		NA			
30	4"		22.16		58.16		Reuse		NA		NA			
31	6"		44.30		116.27									
32	8"		70.90		186.08									
33	10"		101.92		267.50									

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Oakwood

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	30,108	0	0	30,108	A-5
2	Utility Land & Land Rights	1,708		0	1,708	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(25,416)	0	0	(25,416)	A-9
5	Less: CIAC	(2,705)	0	0	(2,705)	A-12
6	Accumulated Amortization of CIAC	(665)	0	0	(665)	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	22,953		0	22,953	A-1
11	Total Rate Base	25,984	0	0	25,984	
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

Oakwood

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	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

Oakwood

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 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	52,524		0	52,524	85,330	137,854	E-2w	162.46%
2	Other Revenues	875		0	875	0	875	E-2w	0.00%
3	OPERATING REVENUES	53,399	0	0	53,399	85,330	138,729		159.80%
4	Operation & Maintenance	127,486		0	127,486	1,260	128,746	B-5	
5	Depreciation, net of CIAC Amort.	763	0	0	763		763	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	3,537	0	0	3,537	3,837	7,375	B-15	
8	Provision for Income Taxes	(30,354)		0	(30,354)	30,891	537	C-1	
9	OPERATING EXPENSES	101,433	0	0	101,433	35,988	137,421		
10	NET OPERATING INCOME	(48,034)	0	0	(48,034)	49,342	1,308		
11	RATE BASE	25,984			25,984		25,984	A-1	
12	RATE OF RETURN	-184.86%			-184.86%		5.03%		
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

Oakwood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

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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	<u>0</u>	<u>NA</u>
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	<u>0</u>	<u>NA</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>85,330</u>	<u>0</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>1,260</u>	<u>0</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>3,840</u>	<u>0</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	53,399	0
18	Plus Required Revenue Adjustment	<u>85,330</u>	<u>0</u>
19	Rate Year Revenue at Proposed Rates	138,729	0
20			
21	Less Operating Expenses Before Income Taxes	(136,884)	0
22	Less Interest Expense	(453)	0
23	Taxable Income	1,392	0
24	Income Tax at Composite Rate of 38.58%	537	0
25	Less Income Tax at Present Rates	<u>30,354</u>	<u>0</u>
26			
27	Income Tax Adjustment	<u>30,891</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule:

G-6

Revision 1

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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	6,251	24.06%	6.00%	1.44%	375	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	9,377	36.09%	9.12%	3.29%	855	D-2
5	Customer Deposits	1,296	4.99%	6.00%	0.30%	78	D-2
6	Accumulated Deferred Income Taxes	9,060	34.87%	0.00%	0.00%	0	D-2
7	Total	25,984	100.00%		5.03%	1,308	
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

Oakwood

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	542	0.00%	0	542	0.00%	0	542	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	476	0.00%	0	1,548	0.00%	0	1,548	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	1,708	0.00%	0	1,708	0.00%	0	1,708	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	14,502	0.00%	0	16,199	0.00%	0	21,171	0.00%	0
28	333.4	Services	5,571	0.00%	0	5,571	0.00%	0	5,571	0.00%	0
29	334.4	Meters & Meter Installations	8,512	0.00%	0	9,032	0.00%	0	10,602	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	505	0.00%	0	3,896	0.00%	0	11,020	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>31,816</u>		<u>0</u>	<u>38,495</u>		<u>0</u>	<u>52,161</u>		<u>0</u>
		Total Land and Land Rights	<u>1,708</u>		<u>0</u>	<u>1,708</u>		<u>0</u>	<u>1,708</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Oakwood

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 %	(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	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

Oakwood
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	204	0.00%	0	204	0.00%	0	204	0.00%	0
3	302.1	Franchises	14	0.00%	0	27	0.00%	0	41	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	(1,088)	0.00%	0	(3,508)	0.00%	0	(3,459)	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	13,522	0.00%	0	13,005	0.00%	0	12,836	0.00%	0
28	333.4	Services	5,641	0.00%	0	5,641	0.00%	0	5,641	0.00%	0
29	334.4	Meters & Meter Installations	7,111	0.00%	0	6,977	0.00%	0	6,252	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	13	0.00%	0	372	0.00%	0	1,645	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	25,416		0	22,718		0	23,160		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Oakwood

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	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

Oakwood
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	716	0.00%	0	716	0.00%	0	716	0.00%	0
2	Meter Fees	1,399	0.00%	0	1,399	0.00%	0	1,399	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	2,705		0	2,705		0	2,705		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	2,705		0	2,705		0	2,705		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

Oakwood
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	151	0.00%	0	174	0.00%	0	196	0.00%	0
2	Meter Fees	(886)	0.00%	0	(816)	0.00%	0	(746)	0.00%	0
3	Main Extension Charge	52	0.00%	0	62	0.00%	0	73	0.00%	0
4	Service Installation Fees	18	0.00%	0	21	0.00%	0	25	0.00%	0
5	Total Cash	(665)		0	(559)		0	(452)		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	(665)		0	(559)		0	(452)		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
Oakwood
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)	(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	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	16	16	100.00%	16
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	323	323	100.00%	323
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	426	426	100.00%	426
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	91	91	100.00%	91
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	869	869		869
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(106)	(106)		(106)
48	NET DEPRECIATION EXPENSE - WATER	0	763	763		763
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Oakwood

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.

		(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense					Used &
Line		2005	Utility	Adjusted	Used &	Useful	Useful
No.	Account No. and Name	Per	Adjustments	Depreciation	Useful	%	Depreciation
		Books		Expense			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
Oakwood
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	2,403	964	170		3,537	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	2,403	964	170	0	3,537	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	66				66	E-13
9	Payroll Tax Adjustment		68			68	B-5
10	Plant in Service Adjustment			95		95	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	66	68	95	0	229	
13	Adjusted Intermed. Year (2006)	2,469	1,032	265	0	3,766	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		1,147			1,147	B-5
17	Plant in Service Adjustment			234		234	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	1,147	234	0	1,381	
20	Adjusted Projected Rate Year (2007)	2,469	2,179	499	0	5,147	
21	RAFTs Assoc. with Revenue Increase	5,318				5,318	B-3
22	Total Projected Rate Year (2007)	7,787	2,179	499	0	10,465	

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**

Oakwood
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	-	-	2.06	-	(2.06)	1.00	(2.06)	-	-	-	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	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**

Oakwood

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

Oakwood

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	204.0	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

*

**Pomona Park
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.

Pomona Park
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

Pomona 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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		24.02%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	16.33	20.25	5/8" X 3/4"	NA	NA
3	3/4"	24.48	30.36	3/4"	NA	NA
4	1"	40.81	50.61	1"	NA	NA
5	1-1/2"	81.58	101.17	1-1/2"	NA	NA
6	2"	130.54	161.89	2"	NA	NA
7	3"	261.08	323.78	3"	NA	NA
8	4"	407.95	505.93	4"	NA	NA
9	6"	815.90	1,011.85	6"	NA	NA
10	8"	1,305.42	1,618.94	8"	NA	NA
11	10"	1,876.57	2,327.27	10"	NA	NA
12	Gallage, Block 1	2.72	3.37	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"	16.33	20.25	5/8" X 3/4"	NA	NA
17	3/4"	24.48	30.36	3/4"	NA	NA
18	1"	40.81	50.61	1"	NA	NA
19	1-1/2"	81.58	101.17	1-1/2"	NA	NA
20	2"	130.54	161.89	2"	NA	NA
21	3"	261.08	323.78	3"	NA	NA
22	4"	407.95	505.93	4"	NA	NA
23	6"	815.90	1,011.85	6"	NA	NA
24	8"	1,305.42	1,618.94	8"	NA	NA
25	10"	1,876.57	2,327.27	10"	NA	NA
26	Gallage charge	2.72	3.37	Gallage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	10.88	13.49	Res. Wastewater Only	NA	NA
29	3"	21.75	26.97	Sprinkler Heads	NA	NA
30	4"	33.99	42.15	Reuse	NA	NA
31	6"	67.98	84.31			
32	8"	108.79	134.92			
33	10"	156.39	193.95			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Pomona 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	416,742	(168,281)	0	248,460	A-5
2	Utility Land & Land Rights	7,229		0	7,229	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(88,950)	18,768	0	(70,182)	A-9
5	Less: CIAC	(22,543)	0	0	(22,543)	A-12
6	Accumulated Amortization of CIAC	8,811	0	0	8,811	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	19,365		0	19,365	A-1
11	Total Rate Base	340,654	(149,513)	0	191,141	
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

Pomona 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

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	(168,281)	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	18,768	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	(149,513)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Pomona Park

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 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	63,599		0	63,599	15,275	78,874	E-2w	24.02%
2	Other Revenues	515		0	515	0	515	E-2w	0.00%
3	OPERATING REVENUES	64,114	0	0	64,114	15,275	79,389		23.82%
4	Operation & Maintenance	44,813		0	44,813	226	45,038	B-5	
5	Depreciation, net of CIAC Amort.	11,256	(3,536)	0	7,720		7,720	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	6,194	(974)	0	5,220	687	5,907	B-15	
8	Provision for Income Taxes	4,060		0	4,060	2,206	6,266	C-1	
9	OPERATING EXPENSES	66,323	(4,511)	0	61,812	3,119	64,931		
10	NET OPERATING INCOME	(2,208)	4,511	0	2,302	12,156	14,458		
11	RATE BASE	191,141			191,141		191,141	A-1	
12	RATE OF RETURN	-1.16%			1.20%		7.56%		
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

Pomona 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	(3,536)	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	(974)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	15,275	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	226	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	687	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	64,114	0
18	Plus Required Revenue Adjustment	15,275	0
19	Rate Year Revenue at Proposed Rates	79,389	0
20			
21	Less Operating Expenses Before Income Taxes	(58,665)	0
22	Less Interest Expense	(4,480)	0
23	Taxable Income	16,244	0
24	Income Tax at Composite Rate of 38.58%	6,266	0
25	Less Income Tax at Present Rates	(4,060)	0
26			
27	Income Tax Adjustment	2,206	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Pomona Park
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	72,940	38.16%	6.00%	2.29%	4,376	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	109,410	57.24%	9.12%	5.22%	9,978	D-2
5	Customer Deposits	1,723	0.90%	6.00%	0.05%	103	D-2
6	Accumulated Deferred Income Taxes	7,068	3.70%	0.00%	0.00%	0	D-2
7	Total	191,141	100.00%		7.56%	14,458	
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

Pomona 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) (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	7,229	0.00%	0	7,229	0.00%	0	7,229	0.00%	0
7	304.2	Structures & Improvements	33,197	0.00%	0	33,376	0.00%	0	35,848	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	3,355	0.00%	0	3,355	0.00%	0	3,355	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	687	0.00%	0	687	0.00%	0	687	0.00%	0
13	310.2	Power Generation Equipment	45,098	0.00%	0	45,098	0.00%	0	45,098	0.00%	0
14	311.2	Pumping Equipment	7,659	0.00%	0	7,659	0.00%	0	7,659	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	1,401	0.00%	0	1,401	0.00%	0	1,401	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	6,797	0.00%	0	6,797	0.00%	0	6,797	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	56,809	0.00%	0	56,809	0.00%	0	56,809	0.00%	0
27	331.4	Transm. & Distribution Mains	241,264	69.75%	168,281	256,241	70.47%	180,586	293,706	70.47%	206,989
28	333.4	Services	7,411	0.00%	0	7,411	0.00%	0	7,411	0.00%	0
29	334.4	Meters & Meter Installations	12,670	0.00%	0	13,017	0.00%	0	14,274	0.00%	0
30	335.4	Hydrants	0	69.75%	0	0	70.47%	0	0	70.47%	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	394	0.00%	0	3,039	0.00%	0	8,598	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	423,971		168,281	442,119		180,586	488,872		206,989
		Total Land and Land Rights	7,229		0	7,229		0	7,229		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Pomona Park

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

Pomona 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.

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	13,905	0.00%	0	14,867	0.00%	0	15,228	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	2,498	0.00%	0	2,610	0.00%	0	2,721	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	364	0.00%	0	383	0.00%	0	403	0.00%	0
13	310.2	Power Generation Equipment	27,566	0.00%	0	29,821	0.00%	0	32,076	0.00%	0
14	311.2	Pumping Equipment	1,532	0.00%	0	1,915	0.00%	0	2,298	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	280	0.00%	0	350	0.00%	0	420	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	3,320	0.00%	0	3,616	0.00%	0	3,987	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	13,361	0.00%	0	14,897	0.00%	0	16,432	0.00%	0
27	331.4	Transm. & Distribution Mains	26,908	69.75%	18,768	28,922	70.47%	20,383	30,808	70.47%	21,712
28	333.4	Services	3,042	0.00%	0	3,228	0.00%	0	3,413	0.00%	0
29	334.4	Meters & Meter Installations	(3,837)	0.00%	0	(3,467)	0.00%	0	(3,756)	0.00%	0
30	335.4	Hydrants	0	69.75%	0	0	70.47%	0	0	70.47%	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	11	0.00%	0	290	0.00%	0	1,284	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	88,950		18,768	97,431		20,383	105,313		21,712
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Pomona 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	(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

Pomona 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.

	(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	1,913	0.00%	0	2,559	0.00%	0	2,559	0.00%	0
2	Meter Fees	3,268	0.00%	0	3,351	0.00%	0	3,351	0.00%	0
3	Main Extension Charge	1,209	0.00%	0	1,620	0.00%	0	1,620	0.00%	0
4	Service Installation Fees	16,153	0.00%	0	16,285	0.00%	0	16,285	0.00%	0
5	Total Cash CIAC	22,543		0	23,816		0	23,816		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	22,543		0	23,816		0	23,816		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

Pomona 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.

	(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	269	0.00%	0	333	0.00%	0	406	0.00%	0
2	Meter Fees	(308)	0.00%	0	(142)	0.00%	0	25	0.00%	0
3	Main Extension Charge	84	0.00%	0	116	0.00%	0	158	0.00%	0
4	Service Installation Fees	8,767	0.00%	0	9,172	0.00%	0	9,579	0.00%	0
5	Total Cash	8,811		0	9,479		0	10,168		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	8,811		0	9,479		0	10,168		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
Pomona 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) 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	1,006	1,006	100.00%	1,006
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	112	112	100.00%	112
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	20	20	100.00%	20
13	310.2 Power Generation Equipment	0	2,255	2,255	100.00%	2,255
14	311.2 Pumping Equipment	0	383	383	100.00%	383
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	70	70	100.00%	70
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	272	272	100.00%	272
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	1,535	1,535	100.00%	1,535
27	331.4 Transm. & Distribution Mains	0	5,362	5,362	30.25%	1,622
28	333.4 Services	0	185	185	100.00%	185
29	334.4 Meters & Meter Installations	0	634	634	100.00%	634
30	335.4 Hydrants	0	0	0	30.25%	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	71	71	100.00%	71
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	11,905	11,905		8,165
	Composite U&U Rate				68.58%	
47	(LESS) AMORTIZATION OF CIAC	0	(648)	(648)		(445)
48	NET DEPRECIATION EXPENSE - WATER	0	11,256	11,256		7,720
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Pomona 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.	(1) 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
Pomona 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	2,885	896	2,413		6,194	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 @ 40.38%			(974)		(974)	
5	Total Test Year Adjustments	0	0	(974)	0	(974)	
6	Adjusted Test Year (2005)	2,885	896	1,438	0	5,220	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	63				63	E-13
9	Payroll Tax Adjustment		(23)			(23)	B-5
10	Plant in Service Adjustment			6,427		6,427	A-5
11	Non-U&U Adjustment @ 41.52%			(2,669)		(2,669)	
12	Total 2006 Adjustments	63	(23)	3,758	0	3,799	
13	Adjusted Intermed. Year (2006)	2,948	873	5,197	0	9,018	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		300			300	B-5
17	Plant in Service Adjustment			1,135		1,135	A-5
18	Non-U&U Adjustment @ 42.98%			(488)		(488)	
19	Total 2007 Adjustments	0	300	647	0	947	
20	Adjusted Projected Rate Year (2007)	2,948	1,173	5,844	0	9,965	
21	RAFTs Assoc. with Revenue Increase	2,652				2,652	B-3
22	Total Projected Rate Year (2007)	5,600	1,173	5,844	0	12,617	
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**

Pomona 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	no	40.23	80.46	-	-	80.46	1.00	80.46	-	-	-	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	40.23	1.00	No	40	80	80	-	-	-	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	52,249	104,498	4,500	2322.19%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Pomona 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)
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

Pomona 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) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	169.0	162.5	158.6	537	30.25%	30.25%	29.53%	

*

Sewer
2

NA

*

**River Grove
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.

River Grove
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
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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

River Grove

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		9.16%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	10.25	11.19	5/8" X 3/4"	NA	NA
3	3/4"	15.39	16.80	3/4"	NA	NA
4	1"	25.64	27.99	1"	NA	NA
5	1-1/2"	51.29	55.99	1-1/2"	NA	NA
6	2"	82.07	89.59	2"	NA	NA
7	3"	164.14	179.17	3"	NA	NA
8	4"	256.46	279.95	4"	NA	NA
9	6"	512.93	559.91	6"	NA	NA
10	8"	820.69	895.86	8"	NA	NA
11	10"	1,179.75	1,287.80	10"	NA	NA
12	Gallorage, Block 1	3.89	4.25	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"	10.25	11.19	5/8" X 3/4"	NA	NA
17	3/4"	15.39	16.80	3/4"	NA	NA
18	1"	25.64	27.99	1"	NA	NA
19	1-1/2"	51.29	55.99	1-1/2"	NA	NA
20	2"	82.07	89.59	2"	NA	NA
21	3"	164.14	179.17	3"	NA	NA
22	4"	256.46	279.95	4"	NA	NA
23	6"	512.93	559.91	6"	NA	NA
24	8"	820.69	895.86	8"	NA	NA
25	10"	1,179.75	1,287.80	10"	NA	NA
26	Gallorage charge	3.89	4.25	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.85	7.48	Res. Wastewater Only	NA	NA
29	3"	13.68	14.93	Sprinkler Heads	NA	NA
30	4"	21.37	23.33	Reuse	NA	NA
31	6"	42.74	46.65			
32	8"	68.38	74.64			
33	10"	98.31	107.31			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

River Grove

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	126,561	(1,798)	0	124,763	A-5
2	Utility Land & Land Rights	3,511		0	3,511	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(74,823)	(2,490)	0	(77,313)	A-9
5	Less: CIAC	(27,488)	0	0	(27,488)	A-12
6	Accumulated Amortization of CIAC	23,885	0	0	23,885	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	11,034		0	11,034	A-1
11	Total Rate Base	62,680	(4,288)	0	58,392	
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

River Grove

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	(1,798)	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	(2,490)	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	(4,288)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

River Grove

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	36,602		0	36,602	3,352	39,955	E-2w	9.16%
2 Other Revenues	165		0	165	0	165	E-2w	0.00%
3 OPERATING REVENUES	36,767	0	0	36,767	3,352	40,120		9.12%
4 Operation & Maintenance	27,521		0	27,521	50	27,571	B-5	
5 Depreciation, net of CIAC Amort.	3,334	(63)	0	3,271		3,271	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	3,053	(11)	0	3,042	151	3,193	B-15	
8 Provision for Income Taxes	1,165		0	1,165	668	1,833	C-1	
9 OPERATING EXPENSES	35,074	(73)	0	35,000	868	35,868		
10 NET OPERATING INCOME	1,694	73	0	1,767	2,484	4,251		
11 RATE BASE	58,392			58,392		58,392	A-1	
12 RATE OF RETURN	2.90%			3.03%		7.28%		
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

River Grove

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	(63)	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	(11)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	3,352	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	50	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	151	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	36,767	0
18	Plus Required Revenue Adjustment	3,352	0
19	Rate Year Revenue at Proposed Rates	40,120	0
20			
21	Less Operating Expenses Before Income Taxes	(34,035)	0
22	Less Interest Expense	(1,332)	0
23	Taxable Income	4,752	0
24	Income Tax at Composite Rate of 38.58%	1,833	0
25	Less Income Tax at Present Rates	(1,165)	0
26			
27	Income Tax Adjustment	668	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

River Grove
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	21,339	36.54%	6.00%	2.19%	1,280	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	32,009	54.82%	9.12%	5.00%	2,919	D-2
5	Customer Deposits	866	1.48%	6.00%	0.09%	52	D-2
6	Accumulated Deferred Income Taxes	4,179	7.16%	0.00%	0.00%	0	D-2
7	Total	<u>58,392</u>	<u>100.00%</u>		<u>7.28%</u>	<u>4,251</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

River Grove

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	3,511	0.00%	0	3,511	0.00%	0	3,511	0.00%	0
7	304.2	Structures & Improvements	24,178	0.00%	0	24,178	0.00%	0	24,506	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	3,139	0.00%	0	3,139	0.00%	0	3,139	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	3,087	0.00%	0	3,087	0.00%	0	3,087	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	23,204	0.00%	0	23,204	0.00%	0	23,204	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	407	58.01%	236	407	0.00%	0	407	0.00%	0
19	311.3	Pumping Equipment	0	58.01%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	2,693	58.01%	1,562	3,199	0.00%	0	9,265	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	58.01%	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	58.01%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	58.01%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	39,939	0.00%	0	42,905	0.00%	0	99,690	0.00%	0
27	331.4	Transm. & Distribution Mains	22,233	0.00%	0	25,822	0.00%	0	35,746	0.00%	0
28	333.4	Services	2,418	0.00%	0	2,418	0.00%	0	2,164	0.00%	0
29	334.4	Meters & Meter Installations	5,030	0.00%	0	5,268	0.00%	0	6,386	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	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	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	130,072		1,798	138,935		0	216,189		0
		Total Land and Land Rights	3,511		0	3,511		0	3,511		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

River Grove

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

Explanation: Provide the Average Power Plant in Service by Primary System and the Allocation 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.	Account Name	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount		
1		INTANGIBLE PLANT											
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
5		COLLECTION PLANT											
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
16		SYSTEM PUMPING PLANT											
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
23		TREATMENT AND DISPOSAL PLANT											
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	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	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
50		GENERAL PLANT											
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0	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

River Grove
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	15,521	0.00%	0	16,259	0.00%	0	16,922	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	2,662	0.00%	0	2,766	0.00%	0	2,871	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	2,055	0.00%	0	2,144	0.00%	0	2,232	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	20,188	0.00%	0	21,348	0.00%	0	22,509	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	9	58.01%	5	22	0.00%	0	34	0.00%	0
19	311.3	Pumping Equipment	0	58.01%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	(4,302)	58.01%	(2,495)	(4,177)	0.00%	0	(3,883)	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	58.01%	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	58.01%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	58.01%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,299	0.00%	0	24,085	0.00%	0	20,141	0.00%	0
27	331.4	Transm. & Distribution Mains	11,863	0.00%	0	10,247	0.00%	0	9,756	0.00%	0
28	333.4	Services	1,594	0.00%	0	1,655	0.00%	0	1,459	0.00%	0
29	334.4	Meters & Meter Installations	1,927	0.00%	0	1,997	0.00%	0	1,872	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	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	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	74,823		(2,490)	76,517		0	74,672		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

River Grove

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	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

River Grove
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	701	0.00%	0	701	0.00%	0	701	0.00%	0
2	Meter Fees	4,912	0.00%	0	4,912	0.00%	0	4,912	0.00%	0
3	Main Extension Charge	446	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	21,428	0.00%	0	21,428	0.00%	0	21,428	0.00%	0
5	Total Cash CIAC	27,488		0	27,488		0	27,488		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	27,488		0	27,488		0	27,488		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

River Grove
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 %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
WATER										
	Cash									
1	Water Treatment Equipment	54	0.00%	0	77	0.00%	0	99	0.00%	0
2	Meter Fees	3,798	0.00%	0	4,043	0.00%	0	4,289	0.00%	0
3	Main Extension Charge	20	0.00%	0	30	0.00%	0	41	0.00%	0
4	Service Installation Fees	20,014	0.00%	0	20,549	0.00%	0	21,085	0.00%	0
5	Total Cash	23,885		0	24,699		0	25,515		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	23,885		0	24,699		0	25,515		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
River Grove
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	0	733	733	100.00%	733
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	105	105	100.00%	105
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	88	88	100.00%	88
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	1,160	1,160	100.00%	1,160
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	12	12	41.99%	5
19	311.3 Pumping Equipment	0	0	0	41.99%	0
20	320.3 Water Treatment Equipment	0	122	122	41.99%	51
21	339.3 Other Plant & Misc. Equipment	0	0	0	41.99%	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	41.99%	0
25	311.4 Pumping Equipment	0	0	0	41.99%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,079	1,079	100.00%	1,079
27	331.4 Transm. & Distribution Mains	0	494	494	100.00%	494
28	333.4 Services	0	60	60	100.00%	60
29	334.4 Meters & Meter Installations	0	252	252	100.00%	252
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	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	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	4,148	4,148		4,070
	Composite U&U Rate				98.12%	
47	(LESS) AMORTIZATION OF CIAC	0	(814)	(814)		(799)
48	NET DEPRECIATION EXPENSE - WATER	0	3,334	3,334		3,271
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

River Grove

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.

Explanation: Provide a schedule of each year's depreciation 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
River Grove
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	1,655	650	748		3,053	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 1.42%			(11)		(11)	
5	Total Test Year Adjustments	0	0	(11)	0	(11)	
6	Adjusted Test Year (2005)	1,655	650	738	0	3,042	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	38				38	E-13
9	Payroll Tax Adjustment		671			671	B-5
10	Plant in Service Adjustment			1,147		1,147	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	38	671	1,147	0	1,856	
13	Adjusted Intermed. Year (2006)	1,692	1,322	1,884	0	4,898	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		372			372	B-5
17	Plant in Service Adjustment			1,154		1,154	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	372	1,154	0	1,526	
20	Adjusted Projected Rate Year (2007)	1,692	1,693	3,039	0	6,424	
21	RAFTs Assoc. with Revenue Increase	3,406				3,406	B-3
22	Total Projected Rate Year (2007)	5,098	1,693	3,039	0	9,830	

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**

River Grove

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	35.69	-	-	35.69	-	1.01	36.11	125	125	-	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	35.69	1.01	No	36	71	71	170	340	170	41.99%	41.99%

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	37,033	74,065	16,200	457.19%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

River Grove

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

River Grove

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	106.0	107.6	108.1	111	96.89%	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

*

**St. John's Highlands
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.

St. John's Highlands
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

St. John's Highlands
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water ☒ Sewer ☒

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		-18.22%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	9.05	7.40	5/8" X 3/4"	NA	NA
3	3/4"	13.58	11.11	3/4"	NA	NA
4	1"	22.64	18.52	1"	NA	NA
5	1-1/2"	45.24	37.00	1-1/2"	NA	NA
6	2"	72.39	59.20	2"	NA	NA
7	3"	144.79	118.42	3"	NA	NA
8	4"	226.23	185.02	4"	NA	NA
9	6"	452.43	370.02	6"	NA	NA
10	8"	723.91	592.05	8"	NA	NA
11	10"	1,040.62	851.07	10"	NA	NA
12	Gallorage, Block 1	4.76	3.89	<i>Gallorage cap (gallons)</i>	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.05	7.40	5/8" X 3/4"	NA	NA
17	3/4"	13.58	11.11	3/4"	NA	NA
18	1"	22.64	18.52	1"	NA	NA
19	1-1/2"	45.24	37.00	1-1/2"	NA	NA
20	2"	72.39	59.20	2"	NA	NA
21	3"	144.79	118.42	3"	NA	NA
22	4"	226.23	185.02	4"	NA	NA
23	6"	452.43	370.02	6"	NA	NA
24	8"	723.91	592.05	8"	NA	NA
25	10"	1,040.62	851.07	10"	NA	NA
26	Gallorage charge	4.76	3.89	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.04	4.94	Res. Wastewater Only	NA	NA
29	3"	12.06	9.86	<i>Sprinkler Heads</i>	NA	NA
30	4"	18.85	15.42	<i>Reuse</i>	NA	NA
31	6"	37.72	30.85			
32	8"	60.32	49.33			
33	10"	86.71	70.92			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

St. John's Highlands
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	25,925	(2,561)	0	23,365	A-5
2	Utility Land & Land Rights	1,037		0	1,037	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(7,230)	1,207	0	(6,023)	A-9
5	Less: CIAC	(14,756)	0	0	(14,756)	A-12
6	Accumulated Amortization of CIAC	6,378	0	0	6,378	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	9,482		0	9,482	A-1
11	Total Rate Base	20,836	(1,354)	0	19,482	
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

St. John's Highlands

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	(2,561)	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	1,207	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	(1,354)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

St. John's Highlands

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	23,200		0	23,200	(4,226)	18,974	E-2w	-18.22%
2 Other Revenues	225		0	225	0	225	E-2w	0.00%
3 OPERATING REVENUES	23,425	0	0	23,425	(4,226)	19,199		-18.04%
4 Operation & Maintenance	15,881		0	15,881	(62)	15,819	B-5	
5 Depreciation, net of CIAC Amort.	313	(21)	0	292		292	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	1,552	(24)	0	1,528	(190)	1,338	B-15	
8 Provision for Income Taxes	2,253		0	2,253	(1,727)	526	C-1	
9 OPERATING EXPENSES	19,999	(46)	0	19,954	(1,980)	17,974		
10 NET OPERATING INCOME	3,426	46	0	3,472	(2,246)	1,226		
11 RATE BASE	19,482			19,482		19,482	A-1	
12 RATE OF RETURN	17.59%			17.82%		6.29%		
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

St. John's Highlands

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	(21)	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	(24)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(4,226)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(62)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(190)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	23,425	0
18	Plus Required Revenue Adjustment	(4,226)	0
19	Rate Year Revenue at Proposed Rates	19,199	0
20			
21	Less Operating Expenses Before Income Taxes	(17,448)	0
22	Less Interest Expense	(389)	0
23	Taxable Income	1,363	0
24	Income Tax at Composite Rate of 38.58%	526	0
25	Less Income Tax at Present Rates	(2,253)	0
26			
27	Income Tax Adjustment	(1,727)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

St. John's Highlands
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	6,119	31.41%	6.00%	1.88%	367	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	9,178	47.11%	9.12%	4.30%	837	D-2
5	Customer Deposits	358	1.84%	6.00%	0.11%	21	D-2
6	Accumulated Deferred Income Taxes	3,827	19.64%	0.00%	0.00%	0	D-2
7	Total	19,482	100.00%		6.29%	1,226	
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

St. John's Highlands
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 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	11,566	0.00%	0	11,566	0.00%	0	11,566	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	1,037	0.00%	0	1,037	0.00%	0	1,037	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	7,076	36.19%	2,561	7,898	35.73%	2,822	10,879	35.73%	3,888
28	333.4	Services	2,726	0.00%	0	2,726	0.00%	0	2,726	0.00%	0
29	334.4	Meters & Meter Installations	4,344	0.00%	0	4,561	0.00%	0	5,349	0.00%	0
30	335.4	Hydrants	0	36.19%	0	0	35.73%	0	0	35.73%	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	213	0.00%	0	1,646	0.00%	0	4,655	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	26,962		2,561	29,434		2,822	36,212		3,888
		Total Land and Land Rights	1,037		0	1,037		0	1,037		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

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

St. John's Highlands
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	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	701	0.00%	0	1,054	0.00%	0	1,415	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	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	3,335	36.19%	1,207	3,399	35.73%	1,214	3,254	35.73%	1,163
28	333.4	Services	1,481	0.00%	0	1,549	0.00%	0	1,617	0.00%	0
29	334.4	Meters & Meter Installations	1,706	0.00%	0	1,758	0.00%	0	1,399	0.00%	0
30	335.4	Hydrants	0	36.19%	0	0	35.73%	0	0	35.73%	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	157	0.00%	0	695	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	7,230		1,207	7,918		1,214	8,380		1,163
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

St. John's Highlands

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			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(5) Amount	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Amount	(9) Adjusted Balance	(10) Non-Used & Useful %	(11) 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

St. John's Highlands
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	1,602	0.00%	0	1,602	0.00%	0	1,602	0.00%	0
2	Meter Fees	5,328	0.00%	0	5,328	0.00%	0	5,328	0.00%	0
3	Main Extension Charge	1,842	0.00%	0	1,842	0.00%	0	1,842	0.00%	0
4	Service Installation Fees	5,505	0.00%	0	5,505	0.00%	0	5,505	0.00%	0
5	Total Cash CIAC	14,276		0	14,276		0	14,276		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	480	0.00%	0	480	0.00%	0	480	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	480		0	480		0	480		0
12	Total Water CIAC	14,756		0	14,756		0	14,756		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

St. John's Highlands

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.																															
Line No.	(1) Description	(2) Historical Base Year 2005				(3)				(4)				(5) Intermediate Year 2006				(6)				(7)				(8) 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		227		0.00%	0		277		0.00%	0		277		0.00%	0		327		0.00%	0		327		0.00%	0		0.00%	0		
2	Meter Fees		1,863		0.00%	0		2,130		0.00%	0		2,130		0.00%	0		2,396		0.00%	0		2,396		0.00%	0		0.00%	0		
3	Main Extension Charge		204		0.00%	0		245		0.00%	0		245		0.00%	0		293		0.00%	0		293		0.00%	0		0.00%	0		
4	Service Installation Fees		3,937		0.00%	0		4,074		0.00%	0		4,074		0.00%	0		4,212		0.00%	0		4,212		0.00%	0		0.00%	0		
5	Total Cash		6,231			0		6,726			0		6,726			0		7,228			0		7,228			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		0.00%	0		
7	T&D Mains		129		0.00%	0		129		0.00%	0		129		0.00%	0		129		0.00%	0		129		0.00%	0		0.00%	0		
8	Services		18		0.00%	0		36		0.00%	0		36		0.00%	0		48		0.00%	0		48		0.00%	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		0.00%	0		
10	Hydrants		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0.00%	0		
11	Total Property		147			0		165			0		165			0		177			0		177			0			0		
12	Total Water		6,378			0		6,891			0		6,891			0		7,405			0		7,405			0			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		0.00%	0		
14	Other		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0.00%	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		0.00%	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		0.00%	0		
17	Total Cash		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		0.00%	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		0.00%	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		0.00%	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		0.00%	0		
22	Lift Stations		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0.00%	0		
23	Pumping Equipment		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0.00%	0		
24	Reuse Services		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0.00%	0		0.00%	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		0.00%	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		0.00%	0		
27	Total Property		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		

Net Depreciation Expense - Water
Florida Public Service Commission

St. John's Highlands
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	350	350	100.00%	350
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	157	157	63.81%	100
28	333.4 Services	0	68	68	100.00%	68
29	334.4 Meters & Meter Installations	0	217	217	100.00%	217
30	335.4 Hydrants	0	0	0	63.81%	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	39	39	100.00%	39
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	832	832		775
	Composite U&U Rate				93.16%	
47	(LESS) AMORTIZATION OF CIAC	0	(519)	(519)		(483)
48	NET DEPRECIATION EXPENSE - WATER	0	313	313		292
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission

St. John's Highlands
Docket No. 060368-WS

Schedule: B-14 Revision 1
Page: 1 of 3
Preparer: Jack Schreyer

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

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

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
St. John's Highlands
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	1,054	250	248		1,552	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 @ 9.88%			(24)		(24)	
5	Total Test Year Adjustments	0	0	(24)	0	(24)	
6	Adjusted Test Year (2005)	1,054	250	224	0	1,528	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	34				34	E-13
9	Payroll Tax Adjustment		75			75	B-5
10	Plant in Service Adjustment			262		262	A-5
11	Non-U&U Adjustment @ 9.94%			(26)		(26)	
12	Total 2006 Adjustments	34	75	236	0	345	
13	Adjusted Intermed. Year (2006)	1,088	325	459	0	1,873	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		575			575	B-5
17	Plant in Service Adjustment			129		129	A-5
18	Non-U&U Adjustment @ 11.05%			(14)		(14)	
19	Total 2007 Adjustments	0	575	115	0	689	
20	Adjusted Projected Rate Year (2007)	1,088	900	574	0	2,562	
21	RAFTs Assoc. with Revenue Increase	617				617	B-3
22	Total Projected Rate Year (2007)	1,705	900	574	0	3,179	
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**

St. John's Highlands

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	-	-	-	-	-	1.02	-	-	-	-	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	-	1.02	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**

**St. John's Highlands
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

St. John's Highlands
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	94.5	98.0	98.7	154	63.81%	63.81%	64.27%	

*

Sewer
2

NA

*

**Stone Mountain
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.

Stone Mountain
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

Stone Mountain
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		148.27%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	27.59	68.50	5/8" X 3/4"	NA	NA
3	3/4"	41.37	102.71	3/4"	NA	NA
4	1"	68.97	171.23	1"	NA	NA
5	1-1/2"	137.98	342.57	1-1/2"	NA	NA
6	2"	220.70	547.94	2"	NA	NA
7	3"	441.45	1,096.00	3"	NA	NA
8	4"	689.75	1,712.46	4"	NA	NA
9	6"	1,379.49	3,424.89	6"	NA	NA
10	8"	2,207.20	5,479.87	8"	NA	NA
11	10"	3,172.84	7,877.29	10"	NA	NA
12	Gallorage, Block 1	2.97	7.37	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"	27.59	68.50	5/8" X 3/4"	NA	NA
17	3/4"	41.37	102.71	3/4"	NA	NA
18	1"	68.97	171.23	1"	NA	NA
19	1-1/2"	137.98	342.57	1-1/2"	NA	NA
20	2"	220.70	547.94	2"	NA	NA
21	3"	441.45	1,096.00	3"	NA	NA
22	4"	689.75	1,712.46	4"	NA	NA
23	6"	1,379.49	3,424.89	6"	NA	NA
24	8"	2,207.20	5,479.87	8"	NA	NA
25	10"	3,172.84	7,877.29	10"	NA	NA
26	Gallorage charge	2.97	7.37	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	18.40	45.68	Res. Wastewater Only	NA	NA
29	3"	36.80	91.36	Sprinkler Heads	NA	NA
30	4"	57.49	142.73	Reuse	NA	NA
31	6"	114.96	285.41			
32	8"	183.93	456.65			
33	10"	264.42	656.48			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Stone Mountain
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	17,195	(855)	0	16,340	A-5
2	Utility Land & Land Rights	84		0	84	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(7,627)	348	0	(7,279)	A-9
5	Less: CIAC	(5,148)	0	0	(5,148)	A-12
6	Accumulated Amortization of CIAC	1,158	0	0	1,158	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	910		0	910	A-1
11	Total Rate Base	6,571	(506)	0	6,065	
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

Stone Mountain
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

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	(855)	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	348	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	(506)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Stone Mountain

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	4,737		0	4,737	7,023	11,760	E-2w	148.27%
2	Other Revenues	30		0	30	0	30	E-2w	0.00%
3	OPERATING REVENUES	4,767	0	0	4,767	7,023	11,790		147.34%
4	Operation & Maintenance	9,557		0	9,557	104	9,660	B-5	
5	Depreciation, net of CIAC Amort.	441	(13)	0	428		428	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	766	(10)	0	756	316	1,072	B-15	
8	Provision for Income Taxes	(2,264)		0	(2,264)	2,451	187	C-1	
9	OPERATING EXPENSES	8,499	(23)	0	8,476	2,871	11,347		
10	NET OPERATING INCOME	(3,733)	23	0	(3,710)	4,152	443		
11	RATE BASE	6,065			6,065		6,065	A-1	
12	RATE OF RETURN	-61.55%			-61.16%		7.30%		
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

Stone Mountain

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	Description	Interim	Interim
No.		Water	Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(13)	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	(10)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	7,023	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	104	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	316	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	4,767	0
18	Plus Required Revenue Adjustment	7,023	0
19	Rate Year Revenue at Proposed Rates	11,790	0
20			
21	Less Operating Expenses Before Income Taxes	(11,160)	0
22	Less Interest Expense	(144)	0
23	Taxable Income	486	0
24	Income Tax at Composite Rate of 38.58%	187	0
25	Less Income Tax at Present Rates	2,264	0
26			
27	Income Tax Adjustment	2,451	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Stone Mountain
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	2,182	35.97%	6.00%	2.16%	131	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	3,272	53.96%	9.12%	4.92%	298	D-2
5	Customer Deposits	221	3.64%	6.00%	0.22%	13	D-2
6	Accumulated Deferred Income Taxes	391	6.44%	0.00%	0.00%	0	D-2
7	Total	6,065	100.00%		7.30%	443	
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

Stone Mountain

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	964	0.00%	0	964	0.00%	0	964	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	2,542	0.00%	0	2,602	0.00%	0	3,644	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	5,411	0.00%	0	5,411	0.00%	0	5,411	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	84	0.00%	0	84	0.00%	0	84	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	1,069	0.00%	0	1,069	0.00%	0	1,069	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	2,600	0.00%	0	2,600	0.00%	0	2,600	0.00%	0
27	331.4 Transm. & Distribution Mains	1,817	47.03%	855	2,091	45.95%	961	3,085	45.95%	1,418
28	333.4 Services	331	0.00%	0	331	0.00%	0	331	0.00%	0
29	334.4 Meters & Meter Installations	439	0.00%	0	815	0.00%	0	2,070	0.00%	0
30	335.4 Hydrants	0	47.03%	0	0	45.95%	0	0	45.95%	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	22	0.00%	0	168	0.00%	0	475	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	17,279		855	18,135		961	21,733		1,418
	Total Land and Land Rights	84		0	84		0	84		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Stone Mountain

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) (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
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

Stone Mountain

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	501	0.00%	0	525	0.00%	0	549	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	1,504	0.00%	0	1,564	0.00%	0	1,358	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	1,301	0.00%	0	1,367	0.00%	0	1,434	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	1,053	0.00%	0	1,323	0.00%	0	1,594	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	905	0.00%	0	953	0.00%	0	1,002	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	1,593	0.00%	0	1,664	0.00%	0	1,734	0.00%	0
27	331.4	Transm. & Distribution Mains	740	47.03%	348	750	45.95%	344	690	45.95%	317
28	333.4	Services	186	0.00%	0	195	0.00%	0	203	0.00%	0
29	334.4	Meters & Meter Installations	(156)	0.00%	0	(128)	0.00%	0	(54)	0.00%	0
30	335.4	Hydrants	0	47.03%	0	0	45.95%	0	0	45.95%	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	0.00%	0	16	0.00%	0	71	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	7,627		348	8,229		344	8,580		317
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Stone Mountain

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

Stone Mountain
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		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	Balance	%	Amount			
WATER																												
Cash CIAC:																												
1	Water Treatment Equipment	2,557	0.00%	0	2,880	0.00%	0	2,880	0.00%	0	2,880	0.00%	0	2,880	0.00%	0	2,880	0.00%	0	2,880	0.00%	0	2,880	0.00%	0			
2	Meter Fees	1,233	0.00%	0	1,298	0.00%	0	1,298	0.00%	0	1,298	0.00%	0	1,298	0.00%	0	1,298	0.00%	0	1,298	0.00%	0	1,298	0.00%	0			
3	Main Extension Charge	672	0.00%	0	743	0.00%	0	743	0.00%	0	743	0.00%	0	743	0.00%	0	743	0.00%	0	743	0.00%	0	743	0.00%	0			
4	Service Installation Fees	686	0.00%	0	892	0.00%	0	892	0.00%	0	892	0.00%	0	892	0.00%	0	892	0.00%	0	892	0.00%	0	892	0.00%	0			
5	Total Cash CIAC	5,148		0	5,813		0	5,813		0	5,813		0	5,813		0	5,813		0	5,813		0	5,813		0			
Property CIAC:																												
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 CIAC	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
12	Total Water CIAC	5,148		0	5,813		0	5,813		0	5,813		0	5,813		0	5,813		0	5,813		0	5,813		0			
SEWER																												
Cash CIAC:																												
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	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	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 CIAC	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
Property CIAC:																												
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 CIAC	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
28	Total Sewer CIAC	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Stone Mountain
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	1,087	0.00%	0	1,192	0.00%	0	1,299	0.00%	0
2	Meter Fees	(16)	0.00%	0	48	0.00%	0	113	0.00%	0
3	Main Extension Charge	75	0.00%	0	92	0.00%	0	111	0.00%	0
4	Service Installation Fees	12	0.00%	0	33	0.00%	0	56	0.00%	0
5	Total Cash	1,158		0	1,365		0	1,579		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	1,158		0	1,365		0	1,579		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
Stone Mountain
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	24	24	100.00%	24
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	77	77	100.00%	77
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	271	271	100.00%	271
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	49	49	100.00%	49
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	70	70	100.00%	70
27	331.4 Transm. & Distribution Mains	0	40	40	52.97%	21
28	333.4 Services	0	8	8	100.00%	8
29	334.4 Meters & Meter Installations	0	22	22	100.00%	22
30	335.4 Hydrants	0	0	0	52.97%	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	4	4	100.00%	4
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	632	632		613
	Composite U&U Rate				96.99%	
47	(LESS) AMORTIZATION OF CIAC	0	(191)	(191)		(185)
48	NET DEPRECIATION EXPENSE - WATER	0	441	441		428
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Stone Mountain
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	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
Stone Mountain
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	214	361	191		766	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 @ 5.26%			(10)		(10)	
5	Total Test Year Adjustments	0	0	(10)	0	(10)	
6	Adjusted Test Year (2005)	214	361	181	0	756	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	87				87	E-13
9	Payroll Tax Adjustment		24			24	B-5
10	Plant in Service Adjustment			4		4	A-5
11	Non-U&U Adjustment @ 5.62%			(0)		(0)	
12	Total 2006 Adjustments	87	24	4	0	115	
13	Adjusted Intermed. Year (2006)	302	384	185	0	871	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		197			197	B-5
17	Plant in Service Adjustment			57		57	A-5
18	Non-U&U Adjustment @ 6.85%			(4)		(4)	
19	Total 2007 Adjustments	0	197	53	0	250	
20	Adjusted Projected Rate Year (2007)	302	581	237	0	1,121	
21	RAFTs Assoc. with Revenue Increase	518				518	B-3
22	Total Projected Rate Year (2007)	820	581	237	0	1,639	
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**

Stone Mountain

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	4.58	9.17	0.31	-	8.86	1.05	9.33	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	4.58	1.05	No	5	9	9	-	-	-	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	4,880	9,760	900	1084.44%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Stone Mountain
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

Stone Mountain
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	9.5	9.8	10.0	19	52.97%	52.97%	54.05%	

*

Sewer
2

NA

*

**Tangerine
Water**

Docket No. 060368-WS

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

Orange 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.

Tangerine
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

Tangerine

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		40.72%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	8.92	12.55	5/8" X 3/4"	NA	NA
3	3/4"	13.38	18.83	3/4"	NA	NA
4	1"	22.28	31.35	1"	NA	NA
5	1-1/2"	44.58	62.73	1-1/2"	NA	NA
6	2"	71.33	100.38	2"	NA	NA
7	3"	142.65	200.74	3"	NA	NA
8	4"	222.89	313.66	4"	NA	NA
9	6"	445.79	627.34	6"	NA	NA
10	8"	713.62	1,004.24	8"	NA	NA
11	10"	1,025.82	1,443.58	10"	NA	NA
12	Gallorage, Block 1	1.53	2.15	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"	8.92	12.55	5/8" X 3/4"	NA	NA
17	3/4"	13.38	18.83	3/4"	NA	NA
18	1"	22.28	31.35	1"	NA	NA
19	1-1/2"	44.58	62.73	1-1/2"	NA	NA
20	2"	71.33	100.38	2"	NA	NA
21	3"	142.65	200.74	3"	NA	NA
22	4"	222.89	313.66	4"	NA	NA
23	6"	445.79	627.34	6"	NA	NA
24	8"	713.62	1,004.24	8"	NA	NA
25	10"	1,025.82	1,443.58	10"	NA	NA
26	Gallorage charge	1.53	2.15	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	5.95	8.37	Res. Wastewater Only	NA	NA
29	3"	11.88	16.72	Sprinkler Heads	NA	NA
30	4"	18.58	26.15	Reuse	NA	NA
31	6"	37.15	52.28			
32	8"	59.46	83.67			
33	10"	85.48	120.29			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Tangerine

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	266,109	(51,019)	0	215,090	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	(121,415)	19,460	0	(101,955)	A-9
5	Less: CIAC	(63,981)	0	0	(63,981)	A-12
6	Accumulated Amortization of CIAC	37,972	0	0	37,972	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	13,265		0	13,265	A-1
11	Total Rate Base	131,950	(31,559)	0	100,391	
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

Tangerine

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	(51,019)	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	19,460	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	(31,559)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Tangerine

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 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	74,794		0	74,794	30,460	105,254	E-2w	40.72%
2	Other Revenues	560		0	560	0	560	E-2w	0.00%
3	OPERATING REVENUES	75,354	0	0	75,354	30,460	105,814		40.42%
4	Operation & Maintenance	80,519		0	80,519	450	80,968	B-5	
5	Depreciation, net of CIAC Amort.	6,255	(834)	0	5,421		5,421	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	8,716	(611)	0	8,105	1,370	9,475	B-15	
8	Provision for Income Taxes	(6,661)		0	(6,661)	9,612	2,951	C-1	
9	OPERATING EXPENSES	88,829	(1,445)	0	87,384	11,432	98,816		
10	NET OPERATING INCOME	(13,474)	1,445	0	(12,029)	19,028	6,998		
11	RATE BASE	100,391			100,391		100,391	A-1	
12	RATE OF RETURN	-13.42%			-11.98%		6.97%		
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

Tangerine

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	(834)	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	(611)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	30,460	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	450	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,371	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	75,354	0
18	Plus Required Revenue Adjustment	30,460	0
19	Rate Year Revenue at Proposed Rates	105,814	0
20			
21	Less Operating Expenses Before Income Taxes	(95,865)	0
22	Less Interest Expense	(2,299)	0
23	Taxable Income	7,650	0
24	Income Tax at Composite Rate of 38.58%	2,951	0
25	Less Income Tax at Present Rates	6,661	0
26			
27	Income Tax Adjustment	9,612	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Tangerine
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	34,350	34.22%	6.00%	2.05%	2,061	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	51,525	51.32%	9.12%	4.68%	4,699	D-2
5	Customer Deposits	3,972	3.96%	6.00%	0.24%	238	D-2
6	Accumulated Deferred Income Taxes	10,544	10.50%	0.00%	0.00%	0	D-2
7	Total	100,391	100.00%		6.97%	6,998	
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

Tangerine

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	3,572	0.00%	0	3,572	0.00%	0	3,900	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	12,817	0.00%	0	12,817	0.00%	0	12,817	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	10,110	0.00%	0	10,110	0.00%	0	10,110	0.00%	0
13	310.2	Power Generation Equipment	43,408	0.00%	0	45,024	0.00%	0	64,414	0.00%	0
14	311.2	Pumping Equipment	13,363	0.00%	0	14,807	0.00%	0	14,928	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	892	0.00%	0	892	0.00%	0	108,584	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	27,724	0.00%	0	27,724	0.00%	0	27,724	0.00%	0
27	331.4	Transm. & Distribution Mains	126,821	39.90%	50,602	167,950	38.29%	64,312	279,340	38.29%	106,965
28	333.4	Services	7,477	0.00%	0	7,477	0.00%	0	7,477	0.00%	0
29	334.4	Meters & Meter Installations	18,292	0.00%	0	29,183	0.00%	0	55,278	0.00%	0
30	335.4	Hydrants	1,045	39.90%	417	1,045	38.29%	400	1,045	38.29%	400
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	588	0.00%	0	4,534	0.00%	0	12,825	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	266,109		51,019	325,135		64,712	598,442		107,365
		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

Tangerine

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

Tangerine

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	2,091	0.00%	0	2,200	0.00%	0	2,221	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	4,255	0.00%	0	4,682	0.00%	0	5,110	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	8,471	0.00%	0	8,760	0.00%	0	9,049	0.00%	0
13	310.2	Power Generation Equipment	13,231	0.00%	0	14,563	0.00%	0	7,191	0.00%	0
14	311.2	Pumping Equipment	6,325	0.00%	0	7,032	0.00%	0	7,779	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	432	0.00%	0	472	0.00%	0	2,144	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	23,214	0.00%	0	23,964	0.00%	0	24,713	0.00%	0
27	331.4	Transm. & Distribution Mains	48,882	39.90%	19,504	46,964	38.29%	17,984	38,783	38.29%	14,851
28	333.4	Services	653	0.00%	0	840	0.00%	0	1,027	0.00%	0
29	334.4	Meters & Meter Installations	13,955	0.00%	0	9,694	0.00%	0	5,132	0.00%	0
30	335.4	Hydrants	(111)	39.90%	(44)	(88)	38.29%	(34)	(64)	38.29%	(25)
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	433	0.00%	0	1,915	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	121,415		19,460	119,517		17,950	104,998		14,826
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Tangerine
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

Tangerine
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	20,143	0.00%	0	21,027	0.00%	0	23,333	0.00%	0
2	Meter Fees	19,872	0.00%	0	20,374	0.00%	0	20,578	0.00%	0
3	Main Extension Charge	723	0.00%	0	1,304	0.00%	0	1,962	0.00%	0
4	Service Installation Fees	1,485	0.00%	0	1,778	0.00%	0	1,987	0.00%	0
5	Total Cash CIAC	42,222		0	44,484		0	47,860		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	21,759	0.00%	0	21,759	0.00%	0	21,759	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	21,759		0	21,759		0	21,759		0
12	Total Water CIAC	63,981		0	66,243		0	69,619		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

Tangerine
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	16,065	0.00%	0	16,744	0.00%	0	17,485	0.00%	0
2	Meter Fees	13,925	0.00%	0	14,932	0.00%	0	15,958	0.00%	0
3	Main Extension Charge	40	0.00%	0	62	0.00%	0	107	0.00%	0
4	Service Installation Fees	87	0.00%	0	128	0.00%	0	176	0.00%	0
5	Total Cash	30,117		0	31,867		0	33,727		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	7,856	0.00%	0	8,375	0.00%	0	8,879	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	7,856		0	8,375		0	8,879		0
12	Total Water	37,972		0	40,241		0	42,606		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
Tangerine
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	0	108	108	100.00%	108
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	427	427	100.00%	427
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	289	289	100.00%	289
13	310.2 Power Generation Equipment	0	2,170	2,170	100.00%	2,170
14	311.2 Pumping Equipment	0	668	668	100.00%	668
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	41	41	100.00%	41
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	749	749	100.00%	749
27	331.4 Transm. & Distribution Mains	0	2,818	2,818	60.10%	1,694
28	333.4 Services	0	187	187	100.00%	187
29	334.4 Meters & Meter Installations	0	915	915	100.00%	915
30	335.4 Hydrants	0	23	23	60.10%	14
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	106	106	100.00%	106
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	8,502	8,502		7,368
	Composite U&U Rate				86.67%	
47	(LESS) AMORTIZATION OF CIAC	0	(2,247)	(2,247)		(1,947)
48	NET DEPRECIATION EXPENSE - WATER	0	6,255	6,255		5,421
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Tangerine

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)	(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
Tangerine
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	3,391	2,140	3,185		8,716	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 @ 19.17%			(611)		(611)	
5	Total Test Year Adjustments	0	0	(611)	0	(611)	
6	Adjusted Test Year (2005)	3,391	2,140	2,574	0	8,105	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	277				277	E-13
9	Payroll Tax Adjustment		(521)			(521)	B-5
10	Plant in Service Adjustment			115		115	A-5
11	Non-U&U Adjustment @ 19.90%			(23)		(23)	
12	Total 2006 Adjustments	277	(521)	92	0	(151)	
13	Adjusted Intermed. Year (2006)	3,668	1,619	2,666	0	7,954	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	179				179	E-13
16	Payroll Tax Adjustment		(429)			(429)	B-5
17	Plant in Service Adjustment			4,101		4,101	A-5
18	Non-U&U Adjustment @ 17.94%			(736)		(736)	
19	Total 2007 Adjustments	179	(429)	3,365	0	3,115	
20	Adjusted Projected Rate Year (2007)	3,847	1,190	6,032	0	11,069	
21	RAFTs Assoc. with Revenue Increase	3,394				3,394	B-3
22	Total Projected Rate Year (2007)	7,242	1,190	6,032	0	14,463	
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

Florida Public Service Commission

Tangerine

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	132.29	264.58	9.99	-	254.59	1.07	272.81	250	500	250	109.12%	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	132.29	1.07	500.00	642	265	642	-	-	-	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	175,900	351,800	9,000	3908.89%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Tangerine

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

Tangerine

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	277.5	292.1	299.9	486	60.10%	60.10%	61.71%	

*

Sewer

2

NA

*

**Wootens
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.

Wootens
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
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

Wootens

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		284.28%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	9.32	35.82	5/8" X 3/4"	NA	NA
3	3/4"	13.98	53.72	3/4"	NA	NA
4	1"	23.31	89.58	1"	NA	NA
5	1-1/2"	46.58	179.00	1-1/2"	NA	NA
6	2"	74.55	286.48	2"	NA	NA
7	3"	149.10	572.97	3"	NA	NA
8	4"	232.98	895.31	4"	NA	NA
9	6"	465.95	1,790.58	6"	NA	NA
10	8"	745.52	2,864.92	8"	NA	NA
11	10"	1,071.70	4,118.38	10"	NA	NA
12	Gallorage, Block 1	4.76	18.29	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"	9.32	35.82	5/8" X 3/4"	NA	NA
17	3/4"	13.98	53.72	3/4"	NA	NA
18	1"	23.31	89.58	1"	NA	NA
19	1-1/2"	46.58	179.00	1-1/2"	NA	NA
20	2"	74.55	286.48	2"	NA	NA
21	3"	149.10	572.97	3"	NA	NA
22	4"	232.98	895.31	4"	NA	NA
23	6"	465.95	1,790.58	6"	NA	NA
24	8"	745.52	2,864.92	8"	NA	NA
25	10"	1,071.70	4,118.38	10"	NA	NA
26	Gallorage charge	4.76	18.29	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.22	23.90	Res. Wastewater Only	NA	NA
29	3"	12.42	47.73	Sprinkler Heads	NA	NA
30	4"	19.42	74.63	Reuse	NA	NA
31	6"	38.84	149.26			
32	8"	62.12	238.72			
33	10"	89.31	343.20			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Wootens

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	82,606	(699)	0	81,907	A-5
2	Utility Land & Land Rights	196		0	196	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(25,117)	233	0	(24,884)	A-9
5	Less: CIAC	(8,897)	0	0	(8,897)	A-12
6	Accumulated Amortization of CIAC	1,933	0	0	1,933	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	2,784		0	2,784	A-1
11	Total Rate Base	53,505	(466)	0	53,039	
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

Wootens

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	(699)	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	233	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	(466)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Wootens

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	6,495		0	6,495	18,466	24,961	E-2w	284.28%
2 Other Revenues	60		0	60	0	60	E-2w	0.00%
3 OPERATING REVENUES	6,555	0	0	6,555	18,466	25,021		281.68%
4 Operation & Maintenance	13,586		0	13,586	273	13,859	B-5	
5 Depreciation, net of CIAC Amort.	2,674	(14)	0	2,660		2,660	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	1,819	(9)	0	1,810	830	2,641	B-15	
8 Provision for Income Taxes	(4,345)		0	(4,345)	6,124	1,778	C-1	
9 OPERATING EXPENSES	13,735	(23)	0	13,711	7,227	20,938		
10 NET OPERATING INCOME	(7,179)	23	0	(7,156)	11,239	4,083		
11 RATE BASE	53,039			53,039		53,039	A-1	
12 RATE OF RETURN	-13.54%			-13.49%		7.70%		
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

Wootens

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	(14)	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	(9)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	18,466	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	273	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	831	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	6,555	0
18	Plus Required Revenue Adjustment	18,466	0
19	Rate Year Revenue at Proposed Rates	25,021	0
20			
21	Less Operating Expenses Before Income Taxes	(19,160)	0
22	Less Interest Expense	(1,252)	0
23	Taxable Income	4,610	0
24	Income Tax at Composite Rate of 38.58%	1,778	0
25	Less Income Tax at Present Rates	4,345	0
26			
27	Income Tax Adjustment	6,124	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Wootens

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	20,698	39.02%	6.00%	2.34%	1,242	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	31,047	58.54%	9.12%	5.34%	2,831	D-2
5	Customer Deposits	161	0.30%	6.00%	0.02%	10	D-2
6	Accumulated Deferred Income Taxes	1,133	2.14%	0.00%	0.00%	0	D-2
7	Total	<u>53,039</u>	<u>100.00%</u>		<u>7.70%</u>	<u>4,083</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

Wootens
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	33	0.00%	0	33	0.00%	0	33	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	196	0.00%	0	196	0.00%	0	196	0.00%	0
7	304.2 Structures & Improvements	2,412	0.00%	0	2,412	0.00%	0	2,740	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	1,969	0.00%	0	1,969	0.00%	0	1,969	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	29,396	0.00%	0	29,396	0.00%	0	29,396	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	44,746	0.00%	0	45,793	0.00%	0	58,353	0.00%	0
27	331.4 Transm. & Distribution Mains	1,593	43.91%	699	2,141	39.22%	840	4,130	39.22%	1,620
28	333.4 Services	614	0.00%	0	614	0.00%	0	614	0.00%	0
29	334.4 Meters & Meter Installations	1,780	0.00%	0	3,599	0.00%	0	3,834	0.00%	0
30	335.4 Hydrants	0	43.91%	0	0	39.22%	0	0	39.22%	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	63	0.00%	0	487	0.00%	0	1,378	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	82,802		699	86,640		840	102,642		1,620
	Total Land and Land Rights	196		0	196		0	196		0

Test Year Average balance

Florida Public Service Commission

Wootens

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

			(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		
				%	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	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

Wootens
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	7	0.00%	0	8	0.00%	0	8	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	573	0.00%	0	647	0.00%	0	631	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	437	0.00%	0	502	0.00%	0	568	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	12,625	0.00%	0	14,095	0.00%	0	15,564	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	11,286	0.00%	0	12,391	0.00%	0	12,527	0.00%	0
27	331.4	Transm. & Distribution Mains	531	43.91%	233	503	39.22%	197	334	39.22%	131
28	333.4	Services	(79)	0.00%	0	(63)	0.00%	0	(48)	0.00%	0
29	334.4	Meters & Meter Installations	(265)	0.00%	0	(178)	0.00%	0	(176)	0.00%	0
30	335.4	Hydrants	0	43.91%	0	0	39.22%	0	0	39.22%	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	46	0.00%	0	206	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	25,117		233	27,950		197	29,614		131
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Wootens

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

Wootens
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	2,708	0.00%	0	3,246	0.00%	0	3,246	0.00%	0
2	Meter Fees	1,890	0.00%	0	1,959	0.00%	0	1,959	0.00%	0
3	Main Extension Charge	1,441	0.00%	0	1,784	0.00%	0	1,784	0.00%	0
4	Service Installation Fees	2,196	0.00%	0	2,306	0.00%	0	2,306	0.00%	0
5	Total Cash CIAC	8,234		0	9,295		0	9,295		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	663	0.00%	0	663	0.00%	0	663	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	663		0	663		0	663		0
12	Total Water CIAC	8,897		0	9,958		0	9,958		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

Wootens

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	198	0.00%	0	309	0.00%	0	424	0.00%	0
2	Meter Fees	290	0.00%	0	386	0.00%	0	484	0.00%	0
3	Main Extension Charge	124	0.00%	0	161	0.00%	0	207	0.00%	0
4	Service Installation Fees	987	0.00%	0	1,044	0.00%	0	1,102	0.00%	0
5	Total Cash	1,599		0	1,900		0	2,217		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	334	0.00%	0	349	0.00%	0	365	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	334		0	349		0	365		0
12	Total Water	1,933		0	2,249		0	2,582		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
Wootens
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	1	1	100.00%	1
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	73	73	100.00%	73
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	66	66	100.00%	66
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	1,470	1,470	100.00%	1,470
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	1,209	1,209	100.00%	1,209
27	331.4 Transm. & Distribution Mains	0	35	35	56.09%	20
28	333.4 Services	0	15	15	100.00%	15
29	334.4 Meters & Meter Installations	0	90	90	100.00%	90
30	335.4 Hydrants	0	0	0	56.09%	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	11	11	100.00%	11
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	2,970	2,970		2,955
	Composite U&U Rate				99.48%	
47	(LESS) AMORTIZATION OF CIAC	0	(296)	(296)		(295)
48	NET DEPRECIATION EXPENSE - WATER	0	2,674	2,674		2,660
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Wootens
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	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
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	NA	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
Wootens
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	295	452	1,072		1,819	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 @ 0.85%			(9)		(9)	
5	Total Test Year Adjustments	0	0	(9)	0	(9)	
6	Adjusted Test Year (2005)	295	452	1,063	0	1,810	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	6				6	E-13
9	Payroll Tax Adjustment		186			186	B-5
10	Plant in Service Adjustment			353		353	A-5
11	Non-U&U Adjustment @ 0.97%			(3)		(3)	
12	Total 2006 Adjustments	6	186	350	0	542	
13	Adjusted Intermed. Year (2006)	301	638	1,412	0	2,352	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		169			169	B-5
17	Plant in Service Adjustment			333		333	A-5
18	Non-U&U Adjustment @ 1.58%			(5)		(5)	
19	Total 2007 Adjustments	0	169	328	0	496	
20	Adjusted Projected Rate Year (2007)	301	807	1,740	0	2,848	
21	RAFTs Assoc. with Revenue Increase	1,734				1,734	B-3
22	Total Projected Rate Year (2007)	2,035	807	1,740	0	4,582	
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

Florida Public Service Commission

Wootens
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	6.22	12.44	0.21	-	12.23	1.26	15.47	20	20	-	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	6.22	1.26	No	8	12	12	-	-	-	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	5,410	10,820	1,616	669.76%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Wootens

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

Wootens

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	28.0	35.9	38.9	64	56.09%	56.09%	60.78%	

*

Sewer

2

NA

*

**Friendly Center
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.

Friendly Center
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
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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Friendly Center
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		33.01%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	15.84	21.07	5/8" X 3/4"	NA	NA
3	3/4"	23.77	31.62	3/4"	NA	NA
4	1"	39.62	52.70	1"	NA	NA
5	1-1/2"	79.25	105.41	1-1/2"	NA	NA
6	2"	126.79	168.65	2"	NA	NA
7	3"	253.59	337.31	3"	NA	NA
8	4"	396.23	527.04	4"	NA	NA
9	6"	792.45	1,054.07	6"	NA	NA
10	8"	1,267.93	1,686.53	8"	NA	NA
11	10"	1,822.65	2,424.38	10"	NA	NA
12	Gallorage, Block 1	4.09	5.44	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"	15.84	21.07	5/8" X 3/4"	NA	NA
17	3/4"	23.77	31.62	3/4"	NA	NA
18	1"	39.62	52.70	1"	NA	NA
19	1-1/2"	79.25	105.41	1-1/2"	NA	NA
20	2"	126.79	168.65	2"	NA	NA
21	3"	253.59	337.31	3"	NA	NA
22	4"	396.23	527.04	4"	NA	NA
23	6"	792.45	1,054.07	6"	NA	NA
24	8"	1,267.93	1,686.53	8"	NA	NA
25	10"	1,822.65	2,424.38	10"	NA	NA
26	Gallorage charge	4.09	5.44	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	10.56	14.05	Res. Wastewater Only	NA	NA
29	3"	21.14	28.12	Sprinkler Heads	NA	NA
30	4"	33.01	43.91	Reuse	NA	NA
31	6"	66.04	87.84			
32	8"	105.67	140.56			
33	10"	151.88	202.02			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Friendly Center

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	17,422	0	0	17,422	A-5
2	Utility Land & Land Rights	437		0	437	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(10,753)	0	0	(10,753)	A-9
5	Less: CIAC	(8,846)	0	0	(8,846)	A-12
6	Accumulated Amortization of CIAC	3,091	0	0	3,091	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	2,661		0	2,661	A-1
11	Total Rate Base	4,013	0	0	4,013	
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

Friendly Center

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	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

Friendly Center

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	11,924			0	11,924	3,937	15,860	E-2w	33.01%
2 Other Revenues	45			0	45	0	45	E-2w	0.00%
3 OPERATING REVENUES	11,969	0		0	11,969	3,937	15,905		32.89%
4 Operation & Maintenance	13,938			0	13,938	58	13,996	B-5	
5 Depreciation, net of CIAC Amort.	277	0		0	277		277	B-13	
6 Amortization	0			0	0		0		
7 Taxes Other Than Income	1,155	0		0	1,155	177	1,332	B-15	
8 Provision for Income Taxes	(1,272)			0	(1,272)	1,358	86	C-1	
9 OPERATING EXPENSES	14,098	0		0	14,098	1,593	15,691		
10 NET OPERATING INCOME	(2,129)	0		0	(2,129)	2,344	215		
11 RATE BASE	4,013				4,013		4,013	A-1	
12 RATE OF RETURN	-53.05%				-53.05%		5.35%		
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

Friendly Center

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	3,937	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	58	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	177	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	11,969	0
18	Plus Required Revenue Adjustment	3,937	0
19	Rate Year Revenue at Proposed Rates	15,905	0
20			
21	Less Operating Expenses Before Income Taxes	(15,605)	0
22	Less Interest Expense	(78)	0
23	Taxable Income	222	0
24	Income Tax at Composite Rate of 38.58%	86	0
25	Less Income Tax at Present Rates	1,272	0
26			
27	Income Tax Adjustment	1,358	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Friendly Center
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	997	24.85%	6.00%	1.49%	60	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	1,496	37.27%	9.12%	3.40%	136	D-2
5	Customer Deposits	309	7.71%	6.00%	0.46%	19	D-2
6	Accumulated Deferred Income Taxes	1,211	30.17%	0.00%	0.00%	0	D-2
7	Total	4,013	100.00%		5.35%	215	
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

Friendly Center
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	27	0.00%	0	27	0.00%	0	27	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	4,809	0.00%	0	4,958	0.00%	0	7,097	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	2,312	0.00%	0	2,312	0.00%	0	2,312	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	3,521	0.00%	0	6,149	0.00%	0	8,918	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	437	0.00%	0	437	0.00%	0	437	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	249	0.00%	0	249	0.00%	0	249	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	1,748	0.00%	0	1,748	0.00%	0	1,748	0.00%	0
27	331.4	Transm. & Distribution Mains	2,232	0.00%	0	2,780	0.00%	0	4,769	0.00%	0
28	333.4	Services	917	0.00%	0	917	0.00%	0	917	0.00%	0
29	334.4	Meters & Meter Installations	1,540	0.00%	0	1,816	0.00%	0	5,376	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	68	0.00%	0	521	0.00%	0	1,473	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	17,859		0	21,913		0	33,322		0
		Total Land and Land Rights	437		0	437		0	437		0

Schedule of Sewer Plant in Service By Primary Account
Florida Public Service Commission

Test Year Average balance

Friendly Center

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

Friendly Center

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	27	0.00%	0	27	0.00%	0	27	0.00%	0
3	302.1	Franchises	0	0.00%	0	1	0.00%	0	1	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	3,190	0.00%	0	3,294	0.00%	0	2,679	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	1,392	0.00%	0	1,469	0.00%	0	1,546	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	2,268	0.00%	0	2,526	0.00%	0	2,886	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	3	0.00%	0	13	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	1,795	0.00%	0	1,819	0.00%	0	1,819	0.00%	0
27	331.4	Transm. & Distribution Mains	987	0.00%	0	973	0.00%	0	819	0.00%	0
28	333.4	Services	508	0.00%	0	520	0.00%	0	543	0.00%	0
29	334.4	Meters & Meter Installations	584	0.00%	0	161	0.00%	0	92	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	50	0.00%	0	220	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	10,753		0	10,842		0	10,646		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Friendly Center

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 %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	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

Friendly Center
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	3,247	0.00%	0	3,247	0.00%	0	9,170	0.00%	0
2	Meter Fees	2,741	0.00%	0	2,741	0.00%	0	3,502	0.00%	0
3	Main Extension Charge	2,269	0.00%	0	2,269	0.00%	0	6,042	0.00%	0
4	Service Installation Fees	589	0.00%	0	589	0.00%	0	1,799	0.00%	0
5	Total Cash CIAC	8,846		0	8,846		0	20,514		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	8,846		0	8,846		0	20,514		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

Friendly Center
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	2,072	0.00%	0	2,187	0.00%	0	2,382	0.00%	0
2	Meter Fees	652	0.00%	0	789	0.00%	0	940	0.00%	0
3	Main Extension Charge	346	0.00%	0	397	0.00%	0	494	0.00%	0
4	Service Installation Fees	21	0.00%	0	36	0.00%	0	61	0.00%	0
5	Total Cash	3,091		0	3,409		0	3,877		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	3,091		0	3,409		0	3,877		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
Friendly Center
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	146	146	100.00%	146
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	77	77	100.00%	77
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	179	179	100.00%	179
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	47	47	100.00%	47
27	331.4 Transm. & Distribution Mains	0	50	50	100.00%	50
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	77	77	100.00%	77
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	12	12	100.00%	12
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	588	588		588
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(311)	(311)		(311)
48	NET DEPRECIATION EXPENSE - WATER	0	277	277		277
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Friendly Center

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
Friendly Center
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	539	503	113		1,155	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)	539	503	113	0	1,155	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	12				12	E-13
9	Payroll Tax Adjustment		65			65	B-5
10	Plant in Service Adjustment			30		30	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	12	65	30	0	107	
13	Adjusted Intermed. Year (2006)	551	568	143	0	1,262	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	349				349	E-13
16	Payroll Tax Adjustment		(140)			(140)	B-5
17	Plant in Service Adjustment			53		53	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	349	(140)	53	0	262	
20	Adjusted Projected Rate Year (2007)	900	428	196	0	1,524	
21	RAFTs Assoc. with Revenue Increase	156				156	B-3
22	Total Projected Rate Year (2007)	1,056	428	196	0	1,680	
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**

**Friendly Center
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	25.35	50.69	1.23	-	49.46	1.09	53.67	100	100	-	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	25.35	1.09	No	28	51	51	-	-	-	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	31,810	63,620	3,150	2019.67%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Friendly Center
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

Friendly Center
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	29.0	31.9	32.9	29	110.00%	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

*

**Harmony Homes
Water**

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.

Harmony Homes
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

Harmony Homes
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		20.88%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	21.02	25.41	5/8" X 3/4"	NA	NA
3	3/4"	31.54	38.12	3/4"	NA	NA
4	1"	52.58	63.56	1"	NA	NA
5	1-1/2"	105.13	127.08	1-1/2"	NA	NA
6	2"	168.23	203.35	2"	NA	NA
7	3"	336.44	406.67	3"	NA	NA
8	4"	525.69	635.43	4"	NA	NA
9	6"	1,051.38	1,270.86	6"	NA	NA
10	8"	1,682.21	2,033.38	8"	NA	NA
11	10"	2,418.77	2,923.70	10"	NA	NA
12	Gallorage, Block 1	3.58	4.33	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"	21.02	25.41	5/8" X 3/4"	NA	NA
17	3/4"	31.54	38.12	3/4"	NA	NA
18	1"	52.58	63.56	1"	NA	NA
19	1-1/2"	105.13	127.08	1-1/2"	NA	NA
20	2"	168.23	203.35	2"	NA	NA
21	3"	336.44	406.67	3"	NA	NA
22	4"	525.69	635.43	4"	NA	NA
23	6"	1,051.38	1,270.86	6"	NA	NA
24	8"	1,682.21	2,033.38	8"	NA	NA
25	10"	2,418.77	2,923.70	10"	NA	NA
26	Gallorage charge	3.58	4.33	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	14.02	16.95	Res. Wastewater Only	NA	NA
29	3"	28.03	33.88	Sprinkler Heads	NA	NA
30	4"	43.83	52.98	Reuse	NA	NA
31	6"	87.60	105.89			
32	8"	140.19	169.46			
33	10"	201.51	243.58			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Harmony Homes
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	80,533	0	0	80,533	A-5
2	Utility Land & Land Rights	764		0	764	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(22,411)	0	0	(22,411)	A-9
5	Less: CIAC	(498)	0	0	(498)	A-12
6	Accumulated Amortization of CIAC	334	0	0	334	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	6,622		0	6,622	A-1
11	Total Rate Base	65,343	0	0	65,343	
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****Harmony Homes****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	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

Harmony Homes

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 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	30,821		0	30,821	6,434	37,256	E-2w	20.88%
2	Other Revenues	375		0	375	0	375	E-2w	0.00%
3	OPERATING REVENUES	31,196	0	0	31,196	6,434	37,631		20.62%
4	Operation & Maintenance	24,187		0	24,187	95	24,282	B-5	
5	Depreciation, net of CIAC Amort.	2,727	0	0	2,727		2,727	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	3,272	0	0	3,272	289	3,561	B-15	
8	Provision for Income Taxes	382		0	382	1,748	2,130	C-1	
9	OPERATING EXPENSES	30,567	0	0	30,567	2,133	32,700		
10	NET OPERATING INCOME	630	0	0	630	4,301	4,931		
11	RATE BASE	65,343			65,343		65,343	A-1	
12	RATE OF RETURN	0.96%			0.96%		7.55%		
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

Harmony Homes

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	<u>0</u>	<u>NA</u>
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	<u>0</u>	<u>NA</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>6,434</u>	<u>0</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>95</u>	<u>0</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>290</u>	<u>0</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	31,196	0
18	Plus Required Revenue Adjustment	<u>6,434</u>	<u>0</u>
19	Rate Year Revenue at Proposed Rates	37,631	0
20			
21	Less Operating Expenses Before Income Taxes	(30,569)	0
22	Less Interest Expense	(1,539)	0
23	Taxable Income	5,522	0
24	Income Tax at Composite Rate of 38.58%	2,130	0
25	Less Income Tax at Present Rates	<u>(382)</u>	<u>0</u>
26			
27	Income Tax Adjustment	<u>1,748</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Harmony Homes
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	24,795	37.95%	6.00%	2.28%	1,488	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	37,192	56.92%	9.12%	5.19%	3,392	D-2
5 Customer Deposits	857	1.31%	6.00%	0.08%	51	D-2
6 Accumulated Deferred Income Taxes	2,499	3.82%	0.00%	0.00%	0	D-2
7 Total	65,343	100.00%		7.55%	4,931	
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

Harmony Homes
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	726	0.00%	0	726	0.00%	0	726	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	7,892	0.00%	0	7,892	0.00%	0	8,875	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	2,520	0.00%	0	2,520	0.00%	0	2,520	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	2,218	0.00%	0	2,218	0.00%	0	2,218	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	8,218	0.00%	0	8,218	0.00%	0	8,218	0.00%	0
15	339.2	Other Plant & Misc. Equipment	104	0.00%	0	104	0.00%	0	104	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	764	0.00%	0	764	0.00%	0	764	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	1,376	0.00%	0	1,761	0.00%	0	6,376	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	7,522	0.00%	0	7,522	0.00%	0	7,522	0.00%	0
27	331.4	Transm. & Distribution Mains	29,513	0.00%	0	29,925	0.00%	0	31,794	0.00%	0
28	333.4	Services	11,913	0.00%	0	11,913	0.00%	0	11,913	0.00%	0
29	334.4	Meters & Meter Installations	2,965	0.00%	0	6,611	0.00%	0	13,533	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	139	0.00%	0	1,075	0.00%	0	3,040	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	5,426	0.00%	0	5,426	0.00%	0	5,426	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	81,297		0	86,674		0	103,029		0
		Total Land and Land Rights	764		0	764		0	764		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Harmony Homes
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

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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		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(6) Amount	(7) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Harmony Homes
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	465	0.00%	0	483	0.00%	0	501	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	5,920	0.00%	0	6,161	0.00%	0	6,132	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	(2,132)	0.00%	0	(2,048)	0.00%	0	(1,964)	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	1,213	0.00%	0	1,277	0.00%	0	1,340	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	445	0.00%	0	856	0.00%	0	1,267	0.00%	0
15	339.2	Other Plant & Misc. Equipment	(220)	0.00%	0	(219)	0.00%	0	(213)	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	(2,079)	0.00%	0	(2,015)	0.00%	0	(1,822)	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	3,584	0.00%	0	3,788	0.00%	0	3,991	0.00%	0
27	331.4	Transm. & Distribution Mains	8,780	0.00%	0	9,395	0.00%	0	9,884	0.00%	0
28	333.4	Services	3,996	0.00%	0	4,294	0.00%	0	4,591	0.00%	0
29	334.4	Meters & Meter Installations	307	0.00%	0	(1,011)	0.00%	0	(459)	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	4	0.00%	0	103	0.00%	0	454	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	2,129	0.00%	0	2,671	0.00%	0	3,214	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	22,411		0	23,734		0	26,916		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Harmony Homes

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			(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	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

Harmony Homes

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	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
		Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
	Cash CIAC:									
1	Water Treatment Equipment	5	0.00%	0	5	0.00%	0	5	0.00%	0
2	Meter Fees	493	0.00%	0	493	0.00%	0	493	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	498		0	498		0	498		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	498		0	498		0	498		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

Harmony Homes
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.

2005 year, 2006 year and intermediate year 2007										
(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		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	2	0.00%	0	2	0.00%	0	2	0.00%	0
2	Meter Fees	332	0.00%	0	356	0.00%	0	381	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	334		0	359		0	383		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	334		0	359		0	383		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
Harmony Homes
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	18	18	100.00%	18
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	239	239	100.00%	239
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	84	84	100.00%	84
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	63	63	100.00%	63
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	411	411	100.00%	411
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	63	63	100.00%	63
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	203	203	100.00%	203
27	331.4 Transm. & Distribution Mains	0	656	656	100.00%	656
28	333.4 Services	0	298	298	100.00%	298
29	334.4 Meters & Meter Installations	0	148	148	100.00%	148
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	25	25	100.00%	25
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	543	543	100.00%	543
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	2,751	2,751		2,751
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(25)	(25)		(25)
48	NET DEPRECIATION EXPENSE - WATER	0	2,727	2,727		2,727
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Harmony Homes

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
Harmony Homes
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	1,404	770	1,098		3,272	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	1,404	770	1,098	0	3,272	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	31				31	E-13
9	Payroll Tax Adjustment		94			94	B-5
10	Plant in Service Adjustment			(38)		(38)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	31	94	(38)	0	86	
13	Adjusted Intermed. Year (2006)	1,435	863	1,060	0	3,358	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		1,042			1,042	B-5
17	Plant in Service Adjustment			128		128	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	1,042	128	0	1,170	
20	Adjusted Projected Rate Year (2007)	1,435	1,905	1,188	0	4,528	
21	RAFTs Assoc. with Revenue Increase	1,592				1,592	B-3
22	Total Projected Rate Year (2007)	3,027	1,905	1,188	0	6,120	
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**

Harmony Homes

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 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	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**

Harmony Homes

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

Harmony Homes

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	58.5	0.0	58.9	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

*

**Gibsonia Estates
Water**

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.

Gibsonia Estates
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Interim Rates

Gibsonia 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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		280.13%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	5.65	21.48	5/8" X 3/4"	NA	NA
3	3/4"	-	-	3/4"	NA	NA
4	1"	-	-	1"	NA	NA
5	1-1/2"	-	-	1-1/2"	NA	NA
6	2"	-	-	2"	NA	NA
7	3"	-	-	3"	NA	NA
8	4"	-	-	4"	NA	NA
9	6"	-	-	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallage, Block 1	0.67	2.55	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"	5.65	21.48	5/8" X 3/4"	NA	NA
17	3/4"	-	-	3/4"	NA	NA
18	1"	-	-	1"	NA	NA
19	1-1/2"	-	-	1-1/2"	NA	NA
20	2"	-	-	2"	NA	NA
21	3"	-	-	3"	NA	NA
22	4"	-	-	4"	NA	NA
23	6"	-	-	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallage charge	0.67	2.55	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

Gibsonia 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	344,916	0	0	344,916	A-5
2	Utility Land & Land Rights	3,824		0	3,824	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(58,810)	0	0	(58,810)	A-9
5	Less: CIAC	(73,131)	0	0	(73,131)	A-12
6	Accumulated Amortization of CIAC	40,615	0	0	40,615	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	9,384		0	9,384	A-1
11	Total Rate Base	266,798	0	0	266,798	
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

Gibsonia 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

(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	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

Gibsonia Estates

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 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	21,849		0	21,849	61,205	83,054	E-2w	280.13%
2	Other Revenues	835		0	835	0	835	E-2w	0.00%
3	OPERATING REVENUES	22,684	0	0	22,684	61,205	83,889		269.82%
4	Operation & Maintenance	40,539		0	40,539	904	41,443	B-5	
5	Depreciation, net of CIAC Amort.	8,332	0	0	8,332		8,332	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	2,129	0	0	2,129	2,752	4,882	B-15	
8	Provision for Income Taxes	(10,465)		0	(10,465)	19,315	8,850	C-1	
9	OPERATING EXPENSES	40,536	0	0	40,536	22,971	63,507		
10	NET OPERATING INCOME	(17,852)	0	0	(17,852)	38,234	20,382		
11	RATE BASE	266,798			266,798		266,798	A-1	
12	RATE OF RETURN	-6.69%			-6.69%		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

Gibsonia 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

(1)		(2)	(3)
Line	Description	Interim	Interim
No.		Water	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	61,205	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	904	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,754	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	22,684	0
18	Plus Required Revenue Adjustment	61,205	0
19	Rate Year Revenue at Proposed Rates	83,889	0
20			
21	Less Operating Expenses Before Income Taxes	(54,657)	0
22	Less Interest Expense	(6,289)	0
23	Taxable Income	22,943	0
24	Income Tax at Composite Rate of 38.58%	8,850	0
25	Less Income Tax at Present Rates	10,465	0
26			
27	Income Tax Adjustment	19,315	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Gibsonia 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	103,019	38.61%	6.00%	2.32%	6,181	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	154,528	57.92%	9.12%	5.28%	14,093	D-2
5	Customer Deposits	1,792	0.67%	6.00%	0.04%	108	D-2
6	Accumulated Deferred Income Taxes	7,459	2.80%	0.00%	0.00%	0	D-2
7	Total	266,798	100.00%		7.64%	20,382	
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

Gibsonia 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

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	1,994	0.00%	0	1,994	0.00%	0	1,994	0.00%	0
7	304.2	Structures & Improvements	14,270	0.00%	0	14,270	0.00%	0	14,270	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	20,927	0.00%	0	21,804	0.00%	0	21,804	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	8,590	0.00%	0	8,590	0.00%	0	8,590	0.00%	0
13	310.2	Power Generation Equipment	47,006	0.00%	0	47,006	0.00%	0	47,006	0.00%	0
14	311.2	Pumping Equipment	26,457	0.00%	0	26,457	0.00%	0	26,457	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	342	0.00%	0	741	0.00%	0	741	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	1,830	0.00%	0	1,830	0.00%	0	1,830	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	77	0.00%	0	1,000	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	36,553	0.00%	0	36,553	0.00%	0	36,553	0.00%	0
27	331.4	Transm. & Distribution Mains	160,920	0.00%	0	164,073	0.00%	0	173,996	0.00%	0
28	333.4	Services	2,371	0.00%	0	2,371	0.00%	0	2,371	0.00%	0
29	334.4	Meters & Meter Installations	14,162	0.00%	0	19,801	0.00%	0	30,990	0.00%	0
30	335.4	Hydrants	11,634	0.00%	0	11,634	0.00%	0	11,634	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	416	0.00%	0	3,207	0.00%	0	9,073	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	1,268	0.00%	0	1,268	0.00%	0	1,268	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	348,740		0	361,676		0	389,999		0
		Total Land and Land Rights	3,824		0	3,824		0	3,824		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Gibsonia 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		
			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	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

Gibsonia 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	(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	9,657	0.00%	0	10,093	0.00%	0	10,538	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	5,877	0.00%	0	4,415	0.00%	0	5,141	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	2,215	0.00%	0	2,461	0.00%	0	2,706	0.00%	0
13	310.2	Power Generation Equipment	20,020	0.00%	0	22,371	0.00%	0	24,721	0.00%	0
14	311.2	Pumping Equipment	5,229	0.00%	0	6,552	0.00%	0	7,875	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	5	0.00%	0	37	0.00%	0	74	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	18	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	1,401	0.00%	0	2,389	0.00%	0	3,377	0.00%	0
27	331.4	Transm. & Distribution Mains	19,074	0.00%	0	22,324	0.00%	0	25,046	0.00%	0
28	333.4	Services	691	0.00%	0	751	0.00%	0	810	0.00%	0
29	334.4	Meters & Meter Installations	(7,687)	0.00%	0	(6,881)	0.00%	0	(5,564)	0.00%	0
30	335.4	Hydrants	1,734	0.00%	0	1,992	0.00%	0	2,251	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	11	0.00%	0	306	0.00%	0	1,355	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	582	0.00%	0	602	0.00%	0	681	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	58,810		0	67,410		0	79,033		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Gibsonia 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
Florida Public Service Commission

Test Year Average balance

Gibsonia Estates
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	44,270	0.00%	0	46,155	0.00%	0	46,262	0.00%	0
2	Meter Fees	10,940	0.00%	0	11,390	0.00%	0	16,072	0.00%	0
3	Main Extension Charge	5,153	0.00%	0	6,354	0.00%	0	6,422	0.00%	0
4	Service Installation Fees	1,949	0.00%	0	2,334	0.00%	0	2,356	0.00%	0
5	Total Cash CIAC	62,313		0	66,233		0	71,113		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	6,732	0.00%	0	6,732	0.00%	0	6,732	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	1,861	0.00%	0	1,861	0.00%	0	1,861	0.00%	0
10	Hydrants	2,225	0.00%	0	2,225	0.00%	0	2,225	0.00%	0
11	Total Property CIAC	10,818		0	10,818		0	10,818		0
12	Total Water CIAC	73,131		0	77,051		0	81,931		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

Gibsonia 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.

The projected year is only a projection, please check with the historical year 2005 year 2006 year 2007											
		(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	36,536	0.00%	0	37,965	0.00%	0	39,461	0.00%	0	
2	Meter Fees	585	0.00%	0	1,145	0.00%	0	1,798	0.00%	0	
3	Main Extension Charge	610	0.00%	0	741	0.00%	0	907	0.00%	0	
4	Service Installation Fees	55	0.00%	0	109	0.00%	0	168	0.00%	0	
5	Total Cash	37,786		0	39,960		0	42,334		0	
	Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	T&D Mains	1,728	0.00%	0	1,889	0.00%	0	2,045	0.00%	0	
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
9	Meters/Meter Installation	558	0.00%	0	651	0.00%	0	744	0.00%	0	
10	Hydrants	543	0.00%	0	593	0.00%	0	642	0.00%	0	
11	Total Property	2,829		0	3,133		0	3,431		0	
12	Total Water	40,615		0	43,093		0	45,765		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
Gibsonia 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) (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	432	432	100.00%	432
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	698	698	100.00%	698
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	245	245	100.00%	245
13	310.2 Power Generation Equipment	0	2,350	2,350	100.00%	2,350
14	311.2 Pumping Equipment	0	1,323	1,323	100.00%	1,323
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	19	19	100.00%	19
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	988	988	100.00%	988
27	331.4 Transm. & Distribution Mains	0	3,576	3,576	100.00%	3,576
28	333.4 Services	0	59	59	100.00%	59
29	334.4 Meters & Meter Installations	0	709	709	100.00%	709
30	335.4 Hydrants	0	259	259	100.00%	259
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	75	75	100.00%	75
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	10,733	10,733		10,733
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(2,401)	(2,401)		(2,401)
48	NET DEPRECIATION EXPENSE - WATER	0	8,332	8,332		8,332
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Gibsonia 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			(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
Gibsonia 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.

(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	1,021	1,004	104		2,129	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	1,021	1,004	104	0	2,129	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	74				74	E-13
9	Payroll Tax Adjustment		(11)			(11)	B-5
10	Plant in Service Adjustment			1		1	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	74	(11)	1	0	64	
13	Adjusted Intermed. Year (2006)	1,095	994	105	0	2,194	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	44				44	E-13
16	Payroll Tax Adjustment		412			412	B-5
17	Plant in Service Adjustment			268		268	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	44	412	268	0	724	
20	Adjusted Projected Rate Year (2007)	1,139	1,406	373	0	2,917	
21	RAFTs Assoc. with Revenue Increase	4,010				4,010	B-3
22	Total Projected Rate Year (2007)	5,149	1,406	373	0	6,928	

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**

Gibsonia 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	77.08	154.17	-	-	154.17	1.00	154.17	180	235	55	280.30%	100.00%	100.00%	Two Wells Built-Out

- 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	77.08	1.00	No	77	154	154	-	-	-	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	88,600	177,200	5,040	3515.87%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Gibsonia 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

Gibsonia 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.

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	189.5	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

*

**Jungle Den
Water and Sewer**

Docket No. 060368-WS

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

Volusia 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.

Jungle Den
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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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

Jungle Den

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		140.70%	SEWER		140.58%
1	Residential			Residential		
2	5/8" X 3/4"	6.51	15.67	5/8" X 3/4"	12.35	29.71
3	3/4"	9.77	23.52	3/4"	12.35	29.71
4	1"	16.31	39.26	1"	12.35	29.71
5	1-1/2"	32.59	78.44	1-1/2"	12.35	29.71
6	2"	52.16	125.55	2"	12.35	29.71
7	3"	104.29	251.02	3"	12.35	29.71
8	4"	162.97	392.27	4"	12.35	29.71
9	6"	325.97	784.60	6"	12.35	29.71
10	8"	521.52	1,255.29	8"	12.35	29.71
11	10"	749.69	1,804.49	10"	12.35	29.71
12	Gallorage, Block 1	5.02	12.08	<i>Gallorage cap (gallons)</i>	<i>6,000</i>	<i>6,000</i>
13	Block 2	-	-	Gallorage charge	9.57	23.02
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	6.51	15.67	5/8" X 3/4"	12.35	29.71
17	3/4"	9.77	23.52	3/4"	18.51	44.53
18	1"	16.31	39.26	1"	30.83	74.17
19	1-1/2"	32.59	78.44	1-1/2"	61.67	148.37
20	2"	52.16	125.55	2"	98.68	237.41
21	3"	104.29	251.02	3"	197.36	474.81
22	4"	162.97	392.27	4"	308.35	741.83
23	6"	325.97	784.60	6"	616.74	1,483.76
24	8"	521.52	1,255.29	8"	986.79	2,374.03
25	10"	749.69	1,804.49	10"	1,418.50	3,412.64
26	Gallorage charge	5.02	12.08	Gallorage charge	11.49	27.64
27	Fire Protection			Flat Rate		
28	2"	4.35	10.47	Res. Wastewater Only	30.85	74.22
29	3"	8.69	20.92	<i>Sprinkler Heads</i>	-	-
30	4"	13.58	32.69	<i>Reuse</i>	-	-
31	6"	27.17	65.40			
32	8"	43.45	104.58			
33	10"	62.49	150.41			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates
Florida Public Service Commission
Jungle Den
Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: 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	21,342	0	0	21,342	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	(12,983)	0	0	(12,983)	A-9
5	Less: CIAC	(10,649)	0	0	(10,649)	A-12
6	Accumulated Amortization of CIAC	6,797	0	0	6,797	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	11,893		0	11,893	A-1
11	Total Rate Base	16,661	0	0	16,661	
SEWER						
12	Utility Plant in Service	361,987	0	0	361,987	A-6
13	Utility Land & Land Rights	119,526		0	119,526	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(132,207)	0	0	(132,207)	A-10
16	Less: CIAC	(132,868)	0	0	(132,868)	A-12
17	Accumulated Amortization of CIAC	72,711	0	0	72,711	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	18,529		0	18,529	A-2
21	Total Rate Base	307,679	0	0	307,679	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Jungle Den

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	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Jungle Den

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 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	18,027		0	18,027	25,364	43,391	E-2w	140.70%
2 Other Revenues	285		0	285	0	285	E-2w	0.00%
3 OPERATING REVENUES	18,312	0	0	18,312	25,364	43,676		138.51%
4 Operation & Maintenance	38,891		0	38,891	375	39,265	B-5	
5 Depreciation, net of CIAC Amort.	368	0	0	368		368	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	1,554	0	0	1,554	1,141	2,694	B-15	
8 Provision for Income Taxes	(8,716)		0	(8,716)	9,116	400	C-1	
9 OPERATING EXPENSES	32,096	0	0	32,096	10,631	42,728		
10 NET OPERATING INCOME	(13,784)	0	0	(13,784)	14,732	948		
11 RATE BASE	16,661			16,661		16,661	A-1	
12 RATE OF RETURN	-82.74%			-82.74%		5.69%		
Sewer								
13 Sewer Sales Revenues	43,237		0	43,237	60,783	104,021	E-2s	140.58%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	43,237	0	0	43,237	60,783	104,021		140.58%
16 Operation & Maintenance	49,988		0	49,988	898	50,886	B-6	
17 Depreciation, net of CIAC Amort.	6,209	0	0	6,209		6,209	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	10,032	0	0	10,032	2,733	12,765	B-15	
20 Provision for Income Taxes	(8,199)		0	(8,199)	18,570	10,371	C-1	
21 OPERATING EXPENSES	58,031	0	0	58,031	22,201	80,231		
22 NET OPERATING INCOME	(14,793)	0	0	(14,793)	38,583	23,789		
23 RATE BASE	307,679			307,679		307,679	A-2	
24 RATE OF RETURN	-4.81%			-4.81%		7.73%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year End: 12/31/2005

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	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>25,364</u>	<u>60,783</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>375</u>	<u>898</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>1,141</u>	<u>2,735</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	18,312	43,237
18	Plus Required Revenue Adjustment	<u>25,364</u>	<u>60,783</u>
19	Rate Year Revenue at Proposed Rates	43,676	104,021
20			
21	Less Operating Expenses Before Income Taxes	(42,328)	(69,860)
22	Less Interest Expense	(311)	(7,275)
23	Taxable Income	1,037	26,885
24	Income Tax at Composite Rate of 38.58%	400	10,371
25	Less Income Tax at Present Rates	<u>8,716</u>	<u>8,199</u>
26			
27	Income Tax Adjustment	<u>9,116</u>	<u>18,570</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☐ Projected ☐
 Water ☒ 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	4,654	27.93%	6.00%	1.68%	279	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	6,981	41.90%	9.12%	3.82%	637	D-2
5	Customer Deposits	534	3.21%	6.00%	0.19%	32	D-2
6	Accumulated Deferred Income Taxes	4,491	26.96%	0.00%	0.00%	0	D-2
7	Total	16,661	100.00%		5.69%	948	
SEWER							
8	Long-Term Debt	120,718	39.23%	6.00%	2.35%	7,243	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	181,077	58.85%	9.12%	5.37%	16,514	D-2
12	Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	5,350	1.74%	0.00%	0.00%	0	D-2
14	Total	307,679	100.00%		7.73%	23,789	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: 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	174	0.00%	0	174	0.00%	0	174	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		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	1,565	0.00%	0	1,565	0.00%	0	1,565	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	260	0.00%	0	260	0.00%	0	260	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	11,775	0.00%	0	12,262	0.00%	0	15,244	0.00%	0
28	333.4	Services	1,212	0.00%	0	1,212	0.00%	0	1,212	0.00%	0
29	334.4	Meters & Meter Installations	6,365	0.00%	0	11,162	0.00%	0	12,105	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	250	0.00%	0	1,931	0.00%	0	5,463	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	21,602		0	28,567		0	36,023		0
		Total Land and Land Rights	260		0	260		0	260		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Florida Public Service Commission

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	206	0.00%	0	206	0.00%	0	206	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	118,526	0.00%	0	118,526	0.00%	0	118,526	0.00%	0
7	354.2	Structures & Improvements	4,575	0.00%	0	4,962	0.00%	0	9,512	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	68,672	0.00%	0	70,703	0.00%	0	81,130	0.00%	0
10	361.2	Collection Sewers - Gravity	141,806	0.00%	0	141,806	0.00%	0	141,806	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	556	0.00%	0	903	0.00%	0	903	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	1,000	0.00%	0	1,000	0.00%	0	1,000	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	33,930	0.00%	0	33,930	0.00%	0	33,930	0.00%	0
21	371.3	Pumping Equipment	9,287	0.00%	0	9,985	0.00%	0	9,749	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	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	76,533	0.00%	0	77,882	0.00%	0	92,701	0.00%	0
28	381.4	Plant Sewers	21,741	0.00%	0	21,741	0.00%	0	21,741	0.00%	0
29	382.4	Outfall Sewer Lines	1,336	0.00%	0	2,481	0.00%	0	2,481	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	298	0.00%	0	2,300	0.00%	0	6,508	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	3,047	0.00%	0	3,047	0.00%	0	3,047	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	481,513		0	489,472		0	523,663		0
64		Total Land and Land Rights	119,526		0	119,526		0	119,526		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jungle Den

Docket No. 080368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 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	42	0.00%	0	47	0.00%	0	51	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		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	1,052	0.00%	0	1,096	0.00%	0	1,141	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	7,692	0.00%	0	7,792	0.00%	0	7,502	0.00%	0
28	333.4	Services	747	0.00%	0	778	0.00%	0	808	0.00%	0
29	334.4	Meters & Meter Installations	3,443	0.00%	0	3,686	0.00%	0	3,539	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	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	184	0.00%	0	816	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	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	12,983		0	13,583		0	13,857		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			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	70	0.00%	0	75	0.00%	0	80	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	2,335	0.00%	0	2,366	0.00%	0	1,149	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	34,308	0.00%	0	34,976	0.00%	0	35,986	0.00%	0
10	361.2	Collection Sewers - Gravity	38,725	0.00%	0	41,874	0.00%	0	45,025	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	5	0.00%	0	28	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		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	19,675	0.00%	0	21,387	0.00%	0	22,566	0.00%	0
21	371.3	Pumping Equipment	(23,675)	0.00%	0	(25,225)	0.00%	0	(24,915)	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		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	49,177	0.00%	0	51,825	0.00%	0	52,955	0.00%	0
28	381.4	Plant Sewers	10,670	0.00%	0	11,291	0.00%	0	11,913	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	19	0.00%	0	96	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	8	0.00%	0	219	0.00%	0	972	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	914	0.00%	0	984	0.00%	0	1,269	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	132,207		0	139,799		0	147,130		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

Jungle Den
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)
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 CIAC:										
1	Water Treatment Equipment	10,005	0.00%	0	10,005	0.00%	0	10,005	0.00%	0
2	Meter Fees	493	0.00%	0	493	0.00%	0	493	0.00%	0
3	Main Extension Charge	150	0.00%	0	150	0.00%	0	150	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	10,649		0	10,649		0	10,649		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	10,649		0	10,649		0	10,649		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	131,813	0.00%	0	132,413	0.00%	0	132,413	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	704	0.00%	0	1,001	0.00%	0	1,001	0.00%	0
16	Service Installation Fees	350	0.00%	0	650	0.00%	0	650	0.00%	0
17	Total Cash CIAC	132,868		0	134,065		0	134,065		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	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	132,868		0	134,065		0	134,065		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jungle Den
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: 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					
No.	Description	Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount				
WATER																												
	Cash																											
1	Water Treatment Equipment	6,363	0.00%	0		6,692	0.00%	0		7,042	0.00%	0		7,042	0.00%	0		7,042	0.00%	0		7,042	0.00%	0				
2	Meter Fees	410	0.00%	0		434	0.00%	0		459	0.00%	0		459	0.00%	0		459	0.00%	0		459	0.00%	0				
3	Main Extension Charge	24	0.00%	0		28	0.00%	0		32	0.00%	0		32	0.00%	0		32	0.00%	0		32	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				
5	Total Cash	6,797		0		7,154		0		7,533		0		7,533		0		7,533		0		7,533		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	6,797		0		7,154		0		7,533		0		7,533		0		7,533		0		7,533		0				
SEWER																												
	Cash																											
13	Treatment & Disposal Equipment	72,696	0.00%	0		79,224	0.00%	0		85,318	0.00%	0		85,318	0.00%	0		85,318	0.00%	0		85,318	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	15	0.00%	0		34	0.00%	0		57	0.00%	0		57	0.00%	0		57	0.00%	0		57	0.00%	0				
16	Service Installation Fees	0	0.00%	0		4	0.00%	0		20	0.00%	0		20	0.00%	0		20	0.00%	0		20	0.00%	0				
17	Total Cash	72,711		0		79,263		0		85,395		0		85,395		0		85,395		0		85,395		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	72,711		0		79,263		0		85,395		0		85,395		0		85,395		0		85,395		0				

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

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 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	0	0	100.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	0	0	100.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	45	45	100.00%	45
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER 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	262	262	100.00%	262
28	333.4 Services	0	30	30	100.00%	30
29	334.4 Meters & Meter Installations	0	320	320	100.00%	320
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	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	45	45	100.00%	45
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	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	706	706		706
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(338)	(338)		(338)
48	NET DEPRECIATION EXPENSE - WATER	0	368	368		368
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jungle Den

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	5	5	100.00%	5	
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	100.00%	143	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	2,287	2,287	100.00%	2,287	
10	361.2 Collection Sewers - Gravity	0	3,148	3,148	100.00%	3,148	
11	362.2 Special Collecting Structures	0	0	0	100.00%	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	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	1,887	1,887	100.00%	1,887	
21	371.3 Pumping Equipment	0	521	521	100.00%	521	
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	4,255	4,255	100.00%	4,255	
28	381.4 Plant Sewers	0	622	622	100.00%	622	
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	54	54	100.00%	54	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	12,922	12,922		12,922	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	0	(6,713)	(6,713)		(6,713)	
65	NET DEPRECIATION EXPENSE - SEWER	0	6,209	6,209		6,209	
66	Net Depr Expense Used & Useful	0					

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

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

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	824	291	439		1,554	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)	824	291	439	0	1,554	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	19				19	E-13
9	Payroll Tax Adjustment		320			320	B-5
10	Plant in Service Adjustment			(71)		(71)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	19	320	(71)	0	269	
13	Adjusted Intermed. Year (2006)	843	611	368	0	1,822	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		821			821	B-5
17	Plant in Service Adjustment			31		31	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	821	31	0	853	
20	Adjusted Projected Rate Year (2007)	843	1,433	400	0	2,675	
21	RAFTs Assoc. with Revenue Increase	2,315				2,315	B-3
22	Total Projected Rate Year (2007)	3,158	1,433	400	0	4,990	
Sewer							
23	Test Year (2005) Per Books	1,946	1,015	7,071		10,032	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)	1,946	1,015	7,071	0	10,032	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	23				23	E-2
31	Payroll Tax Adjustment		(325)			(325)	B-6
32	Plant in Service Adjustment			(1,139)		(1,139)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	23	(325)	(1,139)	0	(1,441)	
35	Adjusted Intermed. Year (2006)	1,969	689	5,932	0	8,590	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		(36)			(36)	B-6
39	Plant in Service Adjustment			507		507	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	(36)	507	0	470	
42	Adjusted Projected Rate Year (2007)	1,969	653	6,438	0	9,061	
43	RAFTs Assoc. with Revenue Increase	3,442				3,442	B-3
44	Total Projected Rate Year (2007)	5,411	653	6,438	0	12,503	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Jungle Den

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 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 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	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**

Jungle Den

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	37,000	1.11	41,060	21,000	195.52%	100.00%	100.00%	21,000	195.52%	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

Jungle Den

Docket No. 060368-WS

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

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

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) Permanent*	(8) Interim Note
						Interim			
Water									
1	115.0	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	135.5	151.7	157.7	117	129.66%	100.00%		100.00%	BuiltOut
---	-------	-------	-------	-----	---------	---------	--	---------	----------

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

**Lake Gibson Estates
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.

Lake Gibson 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

Lake Gibson 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		81.80%	SEWER		434.16%
1	Residential			Residential		
2	5/8" X 3/4"	7.05	12.82	5/8" X 3/4"	26.81	143.21
3	3/4"	-	-	3/4"	26.81	143.21
4	1"	-	-	1"	26.81	143.21
5	1-1/2"	-	-	1-1/2"	26.81	143.21
6	2"	-	-	2"	26.81	143.21
7	3"	-	-	3"	26.81	143.21
8	4"	-	-	4"	26.81	143.21
9	6"	-	-	6"	26.81	143.21
10	8"	-	-	8"	26.81	143.21
11	10"	-	-	10"	26.81	143.21
12	Gallorage, Block 1	1.02	1.85	Gallorage cap (gallons)	0	0
13	Block 2	-	-	Gallorage charge	-	-
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	7.05	12.82	5/8" X 3/4"	26.81	143.21
17	3/4"	-	-	3/4"	26.81	143.21
18	1"	-	-	1"	26.81	143.21
19	1-1/2"	-	-	1-1/2"	26.81	143.21
20	2"	-	-	2"	26.81	143.21
21	3"	-	-	3"	26.81	143.21
22	4"	-	-	4"	26.81	143.21
23	6"	-	-	6"	26.81	143.21
24	8"	-	-	8"	26.81	143.21
25	10"	-	-	10"	26.81	143.21
26	Gallorage charge	1.02	1.85	Gallorage charge	-	-
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	26.81	143.21
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

Lake Gibson 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	631,736	0	0	631,736	A-5
2	Utility Land & Land Rights	27,521		0	27,521	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(228,958)	0	0	(228,958)	A-9
5	Less: CIAC	(224,598)	0	0	(224,598)	A-12
6	Accumulated Amortization of CIAC	74,736	0	0	74,736	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	41,319		0	41,319	A-1
11	Total Rate Base	321,755	0	0	321,755	
SEWER						
12	Utility Plant in Service	2,431,842	0	0	2,431,842	A-6
13	Utility Land & Land Rights	13,256		0	13,256	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(432,863)	0	0	(432,863)	A-10
16	Less: CIAC	(250,697)	0	0	(250,697)	A-12
17	Accumulated Amortization of CIAC	76,049	0	0	76,049	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	15,673		0	15,673	A-2
21	Total Rate Base	1,853,260	0	0	1,853,260	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Lake Gibson 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

	(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	0	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Lake Gibson 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	130,224		0	130,224	106,525	236,749	E-2w	81.80%
2 Other Revenues	3,365		0	3,365	0	3,365	E-2w	0.00%
3 OPERATING REVENUES	133,589	0	0	133,589	106,525	240,114		79.74%
4 Operation & Maintenance	169,592		0	169,592	1,573	171,166	B-5	
5 Depreciation, net of CIAC Amort.	12,241	0	0	12,241		12,241	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	19,525	0	0	19,525	4,790	24,315	B-15	
8 Provision for Income Taxes	(24,621)		0	(24,621)	34,368	9,748	C-1	
9 OPERATING EXPENSES	176,737	0	0	176,737	40,732	217,469		
10 NET OPERATING INCOME	(43,148)	0	0	(43,148)	65,793	22,645		
11 RATE BASE	321,755			321,755		321,755	A-1	
12 RATE OF RETURN	-13.41%			-13.41%		7.04%		
Sewer								
13 Sewer Sales Revenues	100,592		0	100,592	436,732	537,324	E-2s	434.16%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	100,592	0	0	100,592	436,732	537,324		434.16%
16 Operation & Maintenance	166,338		0	166,338	6,450	172,788	B-6	
17 Depreciation, net of CIAC Amort.	95,924	0	0	95,924		95,924	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	41,197	0	0	41,197	19,640	60,837	B-15	
20 Provision for Income Taxes	(75,361)		0	(75,361)	138,366	63,005	C-1	
21 OPERATING EXPENSES	228,098	0	0	228,098	164,455	392,554		
22 NET OPERATING INCOME	(127,506)	0	0	(127,506)	272,276	144,770		
23 RATE BASE	1,853,260			1,853,260		1,853,260	A-2	
24 RATE OF RETURN	-6.88%			-6.88%		7.81%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Lake Gibson 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	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>106,525</u>	<u>436,732</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>1,573</u>	<u>6,450</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>4,794</u>	<u>19,653</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	133,589	100,592
18	Plus Required Revenue Adjustment	<u>106,525</u>	<u>436,732</u>
19	Rate Year Revenue at Proposed Rates	240,114	537,324
20			
21	Less Operating Expenses Before Income Taxes	(207,722)	(329,549)
22	Less Interest Expense	(7,123)	(44,444)
23	Taxable Income	25,269	163,331
24	Income Tax at Composite Rate of 38.58%	9,748	63,005
25	Less Income Tax at Present Rates	<u>24,621</u>	<u>75,361</u>
26			
27	Income Tax Adjustment	<u>34,368</u>	<u>138,366</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Lake Gibson 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	113,463	35.26%	6.00%	2.12%	6,808	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	170,195	52.90%	9.12%	4.82%	15,522	D-2
5	Customer Deposits	5,255	1.63%	6.00%	0.10%	315	D-2
6	Accumulated Deferred Income Taxes	32,843	10.21%	0.00%	0.00%	0	D-2
7	Total	<u>321,755</u>	<u>100.00%</u>		<u>7.04%</u>	<u>22,645</u>	
SEWER							
8	Long-Term Debt	733,378	39.57%	6.00%	2.37%	44,003	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	1,100,067	59.36%	9.12%	5.41%	100,326	D-2
12	Customer Deposits	7,356	0.40%	6.00%	0.02%	441	D-2
13	Accumulated Deferred Income Taxes	12,458	0.67%	0.00%	0.00%	0	D-2
14	Total	<u>1,853,260</u>	<u>100.00%</u>		<u>7.81%</u>	<u>144,770</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

Lake Gibson 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

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	1,180	0.00%	0	1,180	0.00%	0	1,180	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	27,521	0.00%	0	27,521	0.00%	0	27,521	0.00%	0
7	304.2	Structures & Improvements	140,232	0.00%	0	140,232	0.00%	0	140,232	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	33,259	0.00%	0	33,259	0.00%	0	33,259	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	38,373	0.00%	0	38,373	0.00%	0	38,373	0.00%	0
13	310.2	Power Generation Equipment	40,198	0.00%	0	40,198	0.00%	0	40,198	0.00%	0
14	311.2	Pumping Equipment	40,765	0.00%	0	40,765	0.00%	0	40,765	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	2,586	0.00%	0	2,586	0.00%	0	4,224	0.00%	0
19	311.3	Pumping Equipment	266	0.00%	0	576	0.00%	0	576	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	(208)	0.00%	0	(675)	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	51,982	0.00%	0	51,982	0.00%	0	51,982	0.00%	0
27	331.4	Transm. & Distribution Mains	170,550	0.00%	0	173,074	0.00%	0	176,120	0.00%	0
28	333.4	Services	41,005	0.00%	0	41,005	0.00%	0	41,005	0.00%	0
29	334.4	Meters & Meter Installations	43,843	0.00%	0	47,349	0.00%	0	53,649	0.00%	0
30	335.4	Hydrants	7,845	0.00%	0	7,845	0.00%	0	7,845	0.00%	0
31	336.4	Backflow Prevention	568	0.00%	0	1,231	0.00%	0	1,231	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	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	0
37	340.51	Computer Equipment	1,832	0.00%	0	14,121	0.00%	0	39,948	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	11,578	0.00%	0	12,773	0.00%	0	12,773	0.00%	0
41	344.5	Laboratory Equipment	272	0.00%	0	272	0.00%	0	272	0.00%	0
42	345.5	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	0.00%	0
43	346.5	Communication Equipment	(437)	0.00%	0	(437)	0.00%	0	(437)	0.00%	0
44	347.5	Miscellaneous Equipment	1,371	0.00%	0	2,073	0.00%	0	10,491	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	659,257		0	680,238		0	725,000		0
		Total Land and Land Rights	27,521		0	27,521		0	27,521		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson 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	1,527	0.00%	0	1,527	0.00%	0	1,527	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	6,700	0.00%	0	6,700	0.00%	0	6,700	0.00%	0
7	354.2	Structures & Improvements	21,110	0.00%	0	21,332	0.00%	0	23,990	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	95,990	0.00%	0	95,990	0.00%	0	95,990	0.00%	0
10	361.2	Collection Sewers - Gravity	673,586	0.00%	0	690,146	0.00%	0	764,872	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	24,211	0.00%	0	24,211	0.00%	0	24,211	0.00%	0
13	364.2	Flow Measuring Devices	20,431	0.00%	0	20,431	0.00%	0	20,431	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	61,747	0.00%	0	61,747	0.00%	0	61,747	0.00%	0
21	371.3	Pumping Equipment	121,531	0.00%	0	122,030	0.00%	0	122,030	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	6,556	0.00%	0	6,556	0.00%	0	6,556	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	3,557	0.00%	0	3,557	0.00%	0	3,557	0.00%	0
28	381.4	Plant Sewers	241,717	0.00%	0	241,717	0.00%	0	241,717	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	1,148,941	0.00%	0	1,148,941	0.00%	0	1,148,941	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	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	0
54	390.71	Computer Equipment	695	0.00%	0	5,356	0.00%	0	15,153	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	4,231	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	11,418	0.00%	0	12,063	0.00%	0	12,063	0.00%	0
58	394.7	Laboratory Equipment	272	0.00%	0	272	0.00%	0	272	0.00%	0
59	395.7	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	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	642	0.00%	0	881	0.00%	0	3,573	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	2,445,098		0	2,472,156		0	2,612,798		0
64		Total Land and Land Rights	13,256		0	13,256		0	13,256		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Lake Gibson 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	(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	466	0.00%	0	495	0.00%	0	525	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	55,934	0.00%	0	60,215	0.00%	0	64,588	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	15,514	0.00%	0	16,621	0.00%	0	17,730	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	27,366	0.00%	0	28,464	0.00%	0	29,560	0.00%	0
13	310.2	Power Generation Equipment	1,570	0.00%	0	3,580	0.00%	0	5,590	0.00%	0
14	311.2	Pumping Equipment	24,344	0.00%	0	26,383	0.00%	0	28,421	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	59	0.00%	0	138	0.00%	0	(241)	0.00%	0
19	311.3	Pumping Equipment	4	0.00%	0	29	0.00%	0	58	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	(208)	0.00%	0	(675)	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	18,232	0.00%	0	19,635	0.00%	0	21,040	0.00%	0
27	331.4	Transm. & Distribution Mains	51,476	0.00%	0	50,909	0.00%	0	54,349	0.00%	0
28	333.4	Services	18,867	0.00%	0	19,379	0.00%	0	20,404	0.00%	0
29	334.4	Meters & Meter Installations	6,607	0.00%	0	2,693	0.00%	0	238	0.00%	0
30	335.4	Hydrants	1,757	0.00%	0	1,918	0.00%	0	2,092	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	19	0.00%	0	96	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	4,217	0.00%	0	4,279	0.00%	0	4,279	0.00%	0
37	340.51	Computer Equipment	49	0.00%	0	1,347	0.00%	0	5,964	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	2,988	0.00%	0	3,758	0.00%	0	4,557	0.00%	0
41	344.5	Laboratory Equipment	56	0.00%	0	65	0.00%	0	83	0.00%	0
42	345.5	Power Operated Equipment	406	0.00%	0	422	0.00%	0	422	0.00%	0
43	346.5	Communication Equipment	(437)	0.00%	0	(437)	0.00%	0	(437)	0.00%	0
44	347.5	Miscellaneous Equipment	(517)	0.00%	0	(421)	0.00%	0	21	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	228,958		0	239,283		0	258,664		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 Gibson 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	903	0.00%	0	941	0.00%	0	980	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	819	0.00%	0	1,480	0.00%	0	2,191	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	73,001	0.00%	0	76,198	0.00%	0	79,394	0.00%	0
10	361.2	Collection Sewers - Gravity	72,171	0.00%	0	64,010	0.00%	0	80,196	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	15,961	0.00%	0	16,598	0.00%	0	17,235	0.00%	0
13	364.2	Flow Measuring Devices	14,543	0.00%	0	18,629	0.00%	0	20,673	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	17,066	0.00%	0	20,182	0.00%	0	22,328	0.00%	0
21	371.3	Pumping Equipment	11,704	0.00%	0	17,244	0.00%	0	24,024	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	710	0.00%	0	908	0.00%	0	1,105	0.00%	0
28	381.4	Plant Sewers	28,062	0.00%	0	34,974	0.00%	0	41,880	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	191,682	0.00%	0	255,551	0.00%	0	319,385	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	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	0
54	390.71	Computer Equipment	19	0.00%	0	511	0.00%	0	2,262	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	59	0.00%	0	5,347	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	2,196	0.00%	0	2,370	0.00%	0	3,076	0.00%	0
58	394.7	Laboratory Equipment	47	0.00%	0	51	0.00%	0	68	0.00%	0
59	395.7	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	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	(489)	0.00%	0	(475)	0.00%	0	(361)	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	432,863		0	513,699		0	624,252		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 Gibson 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 No.	Description	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	118,796	0.00%	0	121,543	0.00%	0	123,643	0.00%	0
2	Meter Fees	28,856	0.00%	0	29,209	0.00%	0	29,479	0.00%	0
3	Main Extension Charge	29,298	0.00%	0	30,768	0.00%	0	32,106	0.00%	0
4	Service Installation Fees	7,498	0.00%	0	8,339	0.00%	0	8,768	0.00%	0
5	Total Cash CIAC	184,449		0	189,859		0	193,996		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	31,803	0.00%	0	31,803	0.00%	0	31,803	0.00%	0
8	Services	5,891	0.00%	0	5,891	0.00%	0	5,891	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	2,456	0.00%	0	2,456	0.00%	0	2,456	0.00%	0
11	Total Property CIAC	40,150		0	40,150		0	40,150		0
12	Total Water CIAC	224,598		0	230,008		0	234,145		0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	95,439	0.00%	0	97,839	0.00%	0	99,339	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	23,040	0.00%	0	23,926	0.00%	0	24,480	0.00%	0
16	Service Installation Fees	19,762	0.00%	0	20,076	0.00%	0	20,272	0.00%	0
17	Total Cash CIAC	138,241		0	141,841		0	144,091		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	12,970	0.00%	0	12,970	0.00%	0	12,970	0.00%	0
20	Collection Sewers- Gravity	84,272	0.00%	0	84,272	0.00%	0	84,272	0.00%	0
21	Services to Customers	3,496	0.00%	0	3,496	0.00%	0	3,496	0.00%	0
22	Lift Stations	8,596	0.00%	0	8,596	0.00%	0	8,596	0.00%	0
23	Pumping Equipment	3,122	0.00%	0	3,122	0.00%	0	3,122	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	112,456		0	112,456		0	112,456		0
28	Total Sewer CIAC	250,697		0	254,297		0	256,547		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Lake Gibson 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 %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash									
1	Water Treatment Equipment	52,787	0.00%	0	56,690	0.00%	0	60,783	0.00%	0
2	Meter Fees	8,411	0.00%	0	9,862	0.00%	0	11,332	0.00%	0
3	Main Extension Charge	2,934	0.00%	0	3,606	0.00%	0	4,427	0.00%	0
4	Service Installation Fees	689	0.00%	0	888	0.00%	0	1,104	0.00%	0
5	Total Cash	64,821		0	71,046		0	77,646		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	6,290	0.00%	0	7,048	0.00%	0	7,785	0.00%	0
8	Services	2,107	0.00%	0	2,328	0.00%	0	2,475	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	1,519	0.00%	0	1,573	0.00%	0	1,628	0.00%	0
11	Total Property	9,915		0	10,949		0	11,888		0
12	Total Water	74,736		0	81,995		0	89,534		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	34,589	0.00%	0	39,455	0.00%	0	44,364	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	2,694	0.00%	0	3,206	0.00%	0	3,734	0.00%	0
16	Service Installation Fees	10,704	0.00%	0	11,224	0.00%	0	11,750	0.00%	0
17	Total Cash	47,987		0	53,884		0	59,848		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	10,717	0.00%	0	10,933	0.00%	0	11,149	0.00%	0
20	Collection Sewers- Gravity	14,802	0.00%	0	15,737	0.00%	0	16,674	0.00%	0
21	Services to Customers	1,842	0.00%	0	1,888	0.00%	0	1,934	0.00%	0
22	Lift Stations	5,112	0.00%	0	5,351	0.00%	0	5,494	0.00%	0
23	Pumping Equipment	(4,410)	0.00%	0	(4,324)	0.00%	0	(4,237)	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	28,062		0	29,585		0	31,014		0
28	Total Sewer	76,049		0	83,470		0	90,862		0

Net Depreciation Expense - Water
Florida Public Service Commission
Lake Gibson 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) (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	30	30	100.00%	30
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	4,249	4,249	100.00%	4,249
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	1,108	1,108	100.00%	1,108
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	1,097	1,097	100.00%	1,097
13	310.2 Power Generation Equipment	0	2,010	2,010	100.00%	2,010
14	311.2 Pumping Equipment	0	2,038	2,038	100.00%	2,038
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	78	78	100.00%	78
19	311.3 Pumping Equipment	0	14	14	100.00%	14
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	1,404	1,404	100.00%	1,404
27	331.4 Transm. & Distribution Mains	0	3,787	3,787	100.00%	3,787
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	2,193	2,193	100.00%	2,193
30	335.4 Hydrants	0	160	160	100.00%	160
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	124	124	100.00%	124
37	340.51 Computer Equipment	0	331	331	100.00%	331
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	725	725	100.00%	725
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	31	31	100.00%	31
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	91	91	100.00%	91
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	19,470	19,470		19,470
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(7,230)	(7,230)		(7,230)
48	NET DEPRECIATION EXPENSE - WATER	0	12,241	12,241		12,241
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Lake Gibson 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.

		(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense					
Line		2005	Utility	Adjusted	Used &		Used &
No.	Account No. and Name	Per	Adjustments	Depreciation	Useful		Useful
		Books		Expense	%		Depreciation
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%		0
3	352.1 Franchises	0	38	38	100.00%		38
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	661	661	100.00%		661
8	355.2 Power Generation Equipment	0	0	0	100.00%		0
9	360.2 Collection Sewers - Force	0	3,196	3,196	100.00%		3,196
10	361.2 Collection Sewers - Gravity	0	14,955	14,955	100.00%		14,955
11	362.2 Special Collecting Structures	0	0	0	100.00%		0
12	363.2 Services to Customers	0	637	637	100.00%		637
13	364.2 Flow Measuring Devices	0	4,086	4,086	100.00%		4,086
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	3,433	3,433	100.00%		3,433
21	371.3 Pumping Equipment	0	6,760	6,760	100.00%		6,760
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	198	198	100.00%		198
28	381.4 Plant Sewers	0	6,913	6,913	100.00%		6,913
29	382.4 Outfall Sewer Lines	0	0	0	100.00%		0
30	389.4 Other Plant & Misc. Equipment	0	63,881	63,881	100.00%		63,881
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	125	125	100.00%		125
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	104,884	104,884			104,884
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	0	(8,960)	(8,960)			(8,960)
65	NET DEPRECIATION EXPENSE - SEWER	0	95,924	95,924			95,924
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Lake Gibson 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	6,012	3,657	9,856		19,525	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)	6,012	3,657	9,856	0	19,525	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	286				286	E-13
9	Payroll Tax Adjustment		406			406	B-5
10	Plant in Service Adjustment			1,297		1,297	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	286	406	1,297	0	1,989	
13	Adjusted Intermed. Year (2006)	6,298	4,063	11,153	0	21,514	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		(2,195)			(2,195)	B-5
17	Plant in Service Adjustment			716		716	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	(2,195)	716	0	(1,480)	
20	Adjusted Projected Rate Year (2007)	6,298	1,868	11,869	0	20,034	
21	RAFTs Assoc. with Revenue Increase	6,311				6,311	B-3
22	Total Projected Rate Year (2007)	12,608	1,868	11,869	0	26,345	
Sewer							
23	Test Year (2005) Per Books	4,527	1,049	35,622		41,197	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)	4,527	1,049	35,622	0	41,197	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	51				51	E-2
31	Payroll Tax Adjustment		(389)			(389)	B-6
32	Plant in Service Adjustment			4,686		4,686	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	51	(389)	4,686	0	4,349	
35	Adjusted Intermed. Year (2006)	4,578	660	40,308	0	45,546	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		827			827	B-6
39	Plant in Service Adjustment			2,587		2,587	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	827	2,587	0	3,414	
	Adjusted Projected Rate Year (2007)	4,578	1,486	42,896	0	48,960	
42	RAFTs Assoc. with Revenue Increase	21,175				21,175	B-3
43	Total Projected Rate Year (2007)	25,753	1,486	42,896	0	70,135	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Lake Gibson 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	257.29	514.58	8.00	-	506.58	1.00	506.58	700	1,100	400	126.65%	100.00%	100.00%	Two Wells Built-Out

* 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	257.29	1.00	No	257	515	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	350,500	701,000	28,800	2434.03%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Lake Gibson 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	0	0.00	Inter- 0	Connected -		100.00%	100.00%	Inter- 0	Connected	100.00%	100.00%	100.00%	100.00%

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

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Lake Gibson 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.

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	832.0	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	330.0	375.1	391.6	378	99.37%	100.00%	100.00%	Inter-Connected
---	-------	-------	-------	-----	--------	---------	---------	-----------------

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

**Orange Hill/Sugar Creek
Water**

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.

Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek
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		72.41%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	9.49	16.36	5/8" X 3/4"	NA	NA
3	3/4"	9.49	16.36	3/4"	NA	NA
4	1"	24.05	41.46	1"	NA	NA
5	1-1/2"	48.10	82.93	1-1/2"	NA	NA
6	2"	76.93	132.63	2"	NA	NA
7	3"	-	-	3"	NA	NA
8	4"	-	-	4"	NA	NA
9	6"	-	-	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallorage, Block 1	1.39	2.40	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"	9.49	16.36	5/8" X 3/4"	NA	NA
17	3/4"	9.49	16.36	3/4"	NA	NA
18	1"	24.05	41.46	1"	NA	NA
19	1-1/2"	48.10	82.93	1-1/2"	NA	NA
20	2"	76.93	132.63	2"	NA	NA
21	3"	-	-	3"	NA	NA
22	4"	-	-	4"	NA	NA
23	6"	-	-	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallorage charge	1.39	2.40	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

Orange Hill/Sugar Creek
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	199,908	0	0	199,908	A-5
2	Utility Land & Land Rights	17,232		0	17,232	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(42,712)	0	0	(42,712)	A-9
5	Less: CIAC	(19,142)	0	0	(19,142)	A-12
6	Accumulated Amortization of CIAC	6,964	0	0	6,964	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	11,988		0	11,988	A-1
11	Total Rate Base	174,239	0	0	174,239	
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

Orange Hill/Sugar Creek

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	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

Orange Hill/Sugar Creek

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	48,567		0	48,567	35,168	83,735	E-2w	72.41%
2 Other Revenues	505		0	505	0	505	E-2w	0.00%
3 OPERATING REVENUES	49,072	0	0	49,072	35,168	84,240		71.66%
4 Operation & Maintenance	51,851		0	51,851	519	52,371	B-5	
5 Depreciation, net of CIAC Amort.	6,354	0	0	6,354		6,354	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	5,475	0	0	5,475	1,581	7,057	B-15	
8 Provision for Income Taxes	(5,471)		0	(5,471)	11,023	5,552	C-1	
9 OPERATING EXPENSES	58,209	0	0	58,209	13,124	71,333		
10 NET OPERATING INCOME	(9,137)	0	0	(9,137)	22,044	12,907		
11 RATE BASE	174,239			174,239		174,239	A-1	
12 RATE OF RETURN	-5.24%			-5.24%		7.41%		
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

Orange Hill/Sugar Creek

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	<u>0</u>	<u>NA</u>
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	<u>0</u>	<u>NA</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>35,168</u>	<u>0</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>519</u>	<u>0</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>1,583</u>	<u>0</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	49,072	0
18	Plus Required Revenue Adjustment	<u>35,168</u>	<u>0</u>
19	Rate Year Revenue at Proposed Rates	84,240	0
20			
21	Less Operating Expenses Before Income Taxes	(65,781)	0
22	Less Interest Expense	(4,067)	0
23	Taxable Income	14,392	0
24	Income Tax at Composite Rate of 38.58%	5,552	0
25	Less Income Tax at Present Rates	<u>5,471</u>	<u>0</u>
26			
27	Income Tax Adjustment	<u>11,023</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Orange Hill/Sugar Creek
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	64,623	37.09%	6.00%	2.23%	3,877	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	96,934	55.63%	9.12%	5.07%	8,840	D-2
5	Customer Deposits	3,152	1.81%	6.00%	0.11%	189	D-2
6	Accumulated Deferred Income Taxes	9,529	5.47%	0.00%	0.00%	0	D-2
7	Total	174,239	100.00%		7.41%	12,907	
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

Orange Hill/Sugar Creek
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	1,272	0.00%	0	1,272	0.00%	0	1,272	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	9,266	0.00%	0	9,266	0.00%	0	9,266	0.00%	0
7	304.2	Structures & Improvements	1,330	0.00%	0	1,330	0.00%	0	1,330	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	10,819	0.00%	0	10,819	0.00%	0	10,819	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	8,066	0.00%	0	8,543	0.00%	0	11,166	0.00%	0
13	310.2	Power Generation Equipment	25,523	0.00%	0	25,523	0.00%	0	25,523	0.00%	0
14	311.2	Pumping Equipment	34,855	0.00%	0	35,585	0.00%	0	39,730	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	7,966	0.00%	0	7,966	0.00%	0	7,966	0.00%	0
18	304.3	Structures & Improvements	2,397	0.00%	0	2,397	0.00%	0	2,397	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	91,073	0.00%	0	91,073	0.00%	0	91,073	0.00%	0
27	331.4	Transm. & Distribution Mains	6,726	0.00%	0	7,856	0.00%	0	15,070	0.00%	0
28	333.4	Services	5,511	0.00%	0	5,511	0.00%	0	5,511	0.00%	0
29	334.4	Meters & Meter Installations	11,806	0.00%	0	13,088	0.00%	0	16,713	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	531	0.00%	0	4,097	0.00%	0	11,590	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	217,140		0	224,326		0	249,425		0
		Total Land and Land Rights	17,232		0	17,232		0	17,232		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Orange Hill/Sugar Creek

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

Orange Hill/Sugar Creek
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	477	0.00%	0	509	0.00%	0	540	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	1,140	0.00%	0	1,181	0.00%	0	1,222	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	3,055	0.00%	0	3,415	0.00%	0	3,776	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	5,214	0.00%	0	5,447	0.00%	0	5,734	0.00%	0
13	310.2	Power Generation Equipment	8,517	0.00%	0	9,793	0.00%	0	11,069	0.00%	0
14	311.2	Pumping Equipment	10,630	0.00%	0	12,208	0.00%	0	11,930	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	73	0.00%	0	146	0.00%	0	221	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	10,448	0.00%	0	12,910	0.00%	0	15,371	0.00%	0
27	331.4	Transm. & Distribution Mains	4,361	0.00%	0	4,224	0.00%	0	3,683	0.00%	0
28	333.4	Services	2,341	0.00%	0	2,479	0.00%	0	2,616	0.00%	0
29	334.4	Meters & Meter Installations	(3,558)	0.00%	0	(3,703)	0.00%	0	(2,953)	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	391	0.00%	0	1,730	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	42,712		0	48,998		0	54,942		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Orange Hill/Sugar Creek

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

Orange Hill/Sugar Creek

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			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	2,136	0.00%	0		2,136	0.00%	0		2,136	0.00%	0		2,136	0.00%	0												
2	Meter Fees	13,647	0.00%	0		13,647	0.00%	0		13,647	0.00%	0		13,647	0.00%	0												
3	Main Extension Charge	1,784	0.00%	0		1,784	0.00%	0		1,784	0.00%	0		1,784	0.00%	0												
4	Service Installation Fees	1,575	0.00%	0		1,575	0.00%	0		1,575	0.00%	0		1,575	0.00%	0												
5	Total Cash CIAC	19,142		0		19,142		0		19,142		0		19,142		0												
Property CIAC:																												
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 CIAC	0		0		0		0		0		0		0		0												
12	Total Water CIAC	19,142		0		19,142		0		19,142		0		19,142		0												
SEWER																												
Cash CIAC:																												
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		0	0.00%	0		0	0.00%	0												
17	Total Cash CIAC	0		0		0		0		0		0		0		0												
Property CIAC:																												
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 CIAC	0		0		0		0		0		0		0		0												
28	Total Sewer CIAC	0		0		0		0		0		0		0		0												

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Orange Hill/Sugar Creek
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		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		
			%	Amount		%	Amount		%	Amount	
WATER											
	Cash										
1	Water Treatment Equipment	283	0.00%	0	359	0.00%	0	436	0.00%	0	
2	Meter Fees	6,445	0.00%	0	7,128	0.00%	0	7,810	0.00%	0	
3	Main Extension Charge	165	0.00%	0	205	0.00%	0	251	0.00%	0	
4	Service Installation Fees	71	0.00%	0	111	0.00%	0	150	0.00%	0	
5	Total Cash	6,964		0	7,802		0	8,647		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	6,964		0	7,802		0	8,647		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

Orange Hill/Sugar Creek
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		(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	0	0	100.00%	0	
3	302.1 Franchises	0	32	32	100.00%	32	
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	40	40	100.00%	40	
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	361	361	100.00%	361	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	
12	309.2 Supply Mains	0	230	230	100.00%	230	
13	310.2 Power Generation Equipment	0	1,276	1,276	100.00%	1,276	
14	311.2 Pumping Equipment	0	1,744	1,744	100.00%	1,744	
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	73	73	100.00%	73	
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	2,461	2,461	100.00%	2,461	
27	331.4 Transm. & Distribution Mains	0	149	149	100.00%	149	
28	333.4 Services	0	138	138	100.00%	138	
29	334.4 Meters & Meter Installations	0	590	590	100.00%	590	
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	96	96	100.00%	96	
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	7,191	7,191		7,191	
	Composite U&U Rate				100.00%		
47	(LESS) AMORTIZATION OF CIAC	0	(837)	(837)		(837)	
48	NET DEPRECIATION EXPENSE - WATER	0	6,354	6,354		6,354	
49	Net Depr Expense Used & Useful	0					

Net Depreciation Expense - Sewer
Florida Public Service Commission
Orange Hill/Sugar Creek

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				Used & Useful
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	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	
64	Composite NU&U Rate (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
Orange Hill/Sugar Creek
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	2,208	1,144	2,123		5,475	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)	2,208	1,144	2,123	0	5,475	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	102				102	E-13
9	Payroll Tax Adjustment		168			168	B-5
10	Plant in Service Adjustment			62		62	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	102	168	62	0	332	
13	Adjusted Intermed. Year (2006)	2,311	1,312	2,185	0	5,807	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		623			623	B-5
17	Plant in Service Adjustment			460		460	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	623	460	0	1,083	
20	Adjusted Projected Rate Year (2007)	2,311	1,935	2,645	0	6,890	
21	RAFTs Assoc. with Revenue Increase	3,952				3,952	B-3
22	Total Projected Rate Year (2007)	6,263	1,935	2,645	0	10,842	
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**

**Orange Hill/Sugar Creek
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	63.43	126.85	-	-	126.85	1.00	127.12	142	249	107	118.81%	100.00%	100.00%	Two Wells Built-Out

* 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	63.43	1.00	No	64	127	127	-	-	-	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	90,987	181,973	8,100	2246.58%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek
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	233.0	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
*

**Palm Terrace
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.

Palm 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

Palm 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		51.77%	SEWER		-25.52%
1	Residential			Residential		
2	5/8" X 3/4"	10.63	16.13	5/8" X 3/4"	19.05	14.19
3	3/4"	15.94	24.19	3/4"	19.05	14.19
4	1"	26.60	40.37	1"	19.05	14.19
5	1-1/2"	53.17	80.70	1-1/2"	19.05	14.19
6	2"	85.08	129.13	2"	19.05	14.19
7	3"	170.15	258.24	3"	19.05	14.19
8	4"	265.87	403.51	4"	19.05	14.19
9	6"	531.75	807.04	6"	19.05	14.19
10	8"	850.79	1,291.24	8"	19.05	14.19
11	10"	1,223.02	1,856.18	10"	19.05	14.19
12	Gallorage, Block 1	2.95	4.48	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	4.18	3.11
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.63	16.13	5/8" X 3/4"	19.05	14.19
17	3/4"	15.94	24.19	3/4"	28.58	21.29
18	1"	26.60	40.37	1"	47.62	35.47
19	1-1/2"	53.17	80.70	1-1/2"	95.24	70.93
20	2"	85.08	129.13	2"	152.38	113.49
21	3"	170.15	258.24	3"	304.74	226.96
22	4"	265.87	403.51	4"	476.17	354.63
23	6"	531.75	807.04	6"	952.33	709.26
24	8"	850.79	1,291.24	8"	1,523.73	1,134.81
25	10"	1,223.02	1,856.18	10"	2,190.34	1,631.27
26	Gallorage charge	2.95	4.48	Gallorage charge	4.99	3.72
27	Fire Protection			Flat Rate		
28	2"	7.09	10.76	Res. Wastewater Only	32.36	24.10
29	3"	14.18	21.52	Sprinkler Heads	-	-
30	4"	22.16	33.63	Reuse	-	-
31	6"	44.30	67.23			
32	8"	70.90	107.60			
33	10"	101.92	154.68			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Palm Terrace

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	266,100	0	0	266,100	A-5
2	Utility Land & Land Rights	23,477		0	23,477	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(133,044)	0	0	(133,044)	A-9
5	Less: CIAC	(138,157)	0	0	(138,157)	A-12
6	Accumulated Amortization of CIAC	85,708	0	0	85,708	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	125,688		0	125,688	A-1
11	Total Rate Base	<u>229,772</u>	<u>0</u>	<u>0</u>	<u>229,772</u>	
SEWER						
12	Utility Plant in Service	591,519	0	0	591,519	A-6
13	Utility Land & Land Rights	70,890		0	70,890	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(322,063)	0	0	(322,063)	A-10
16	Less: CIAC	(343,113)	0	0	(343,113)	A-12
17	Accumulated Amortization of CIAC	281,722	0	0	281,722	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	110,568		0	110,568	A-2
21	Total Rate Base	<u>389,523</u>	<u>0</u>	<u>0</u>	<u>389,523</u>	

Schedule of Adjustments to Rate Base - Interim**Florida Public Service Commission****Palm 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	0	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Palm 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	324,618		0	324,618	168,055	492,673	E-2w	51.77%
2 Other Revenues	4,545		0	4,545	0	4,545	E-2w	0.00%
3 OPERATING REVENUES	329,163	0	0	329,163	168,055	497,218		51.06%
4 Operation & Maintenance	440,509		0	440,509	2,482	442,991	B-5	
5 Depreciation, net of CIAC Amort.	5,463	0	0	5,463		5,463	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	20,714	0	0	20,714	7,557	28,272	B-15	
8 Provision for Income Taxes	(53,273)		0	(53,273)	59,420	6,148	C-1	
9 OPERATING EXPENSES	413,414	0	0	413,414	69,460	482,873		
10 NET OPERATING INCOME	(84,251)	0	0	(84,251)	98,595	14,345		
11 RATE BASE	229,772			229,772		229,772	A-1	
12 RATE OF RETURN	-36.67%			-36.67%		6.24%		
Sewer								
13 Sewer Sales Revenues	397,607		0	397,607	(101,486)	296,121	E-2s	-25.52%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	397,607	0	0	397,607	(101,486)	296,121		-25.52%
16 Operation & Maintenance	223,027		0	223,027	(1,499)	221,529	B-6	
17 Depreciation, net of CIAC Amort.	6,288	0	0	6,288		6,288	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	33,617	0	0	33,617	(4,564)	29,053	B-15	
20 Provision for Income Taxes	52,026		0	52,026	(40,178)	11,848	C-1	
21 OPERATING EXPENSES	314,959	0	0	314,959	(46,241)	268,718		
22 NET OPERATING INCOME	82,648	0	0	82,648	(55,245)	27,403		
23 RATE BASE	389,523			389,523		389,523	A-2	
24 RATE OF RETURN	21.22%			21.22%		7.03%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Palm 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	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>168,055</u>	<u>(101,486)</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>2,482</u>	<u>(1,499)</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>7,562</u>	<u>(4,567)</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	329,163	397,607
18	Plus Required Revenue Adjustment	<u>168,055</u>	<u>(101,486)</u>
19	Rate Year Revenue at Proposed Rates	497,218	296,121
20			
21	Less Operating Expenses Before Income Taxes	(476,725)	(256,870)
22	Less Interest Expense	(4,555)	(8,537)
23	Taxable Income	15,937	30,714
24	Income Tax at Composite Rate of 38.58%	6,148	11,848
25	Less Income Tax at Present Rates	<u>53,273</u>	<u>(52,026)</u>
26			
27	Income Tax Adjustment	<u>59,420</u>	<u>(40,178)</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Palm 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	71,558	31.14%	6.00%	1.87%	4,294	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	107,338	46.71%	9.12%	4.26%	9,789	D-2
5 Customer Deposits	4,364	1.90%	6.00%	0.11%	262	D-2
6 Accumulated Deferred Income Taxes	46,512	20.24%	0.00%	0.00%	0	D-2
7 Total	<u>229,772</u>	<u>100.00%</u>		<u>6.24%</u>	<u>14,345</u>	
SEWER						
8 Long-Term Debt	137,911	35.41%	6.00%	2.12%	8,275	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	206,867	53.11%	9.12%	4.84%	18,866	D-2
12 Customer Deposits	4,364	1.12%	6.00%	0.07%	262	D-2
13 Accumulated Deferred Income Taxes	40,380	10.37%	0.00%	0.00%	0	D-2
14 Total	<u>389,523</u>	<u>100.00%</u>		<u>7.03%</u>	<u>27,403</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

Palm 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	552	0.00%	0	552	0.00%	0	552	0.00%	0
3	302.1	Franchises	3,283	0.00%	0	3,283	0.00%	0	3,283	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	23,102	0.00%	0	23,102	0.00%	0	23,102	0.00%	0
7	304.2	Structures & Improvements	21,451	0.00%	0	21,451	0.00%	0	21,451	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	8,689	0.00%	0	8,689	0.00%	0	8,689	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	20,810	0.00%	0	21,733	0.00%	0	26,810	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	7,644	0.00%	0	7,644	0.00%	0	7,644	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	375	0.00%	0	375	0.00%	0	375	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	10,000	0.00%	0	10,000	0.00%	0	10,000	0.00%	0
27	331.4	Transm. & Distribution Mains	121,655	0.00%	0	127,368	0.00%	0	157,414	0.00%	0
28	333.4	Services	5,757	0.00%	0	5,757	0.00%	0	5,757	0.00%	0
29	334.4	Meters & Meter Installations	55,333	0.00%	0	59,863	0.00%	0	65,736	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	2,594	0.00%	0	19,998	0.00%	0	56,573	0.00%	0
38	341.5	Transportation Equipment	3,213	0.00%	0	6,962	0.00%	0	6,962	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	400	0.00%	0	400	0.00%	0	400	0.00%	0
41	344.5	Laboratory Equipment	2,613	0.00%	0	2,613	0.00%	0	2,613	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	2,106	0.00%	0	5,577	0.00%	0	5,577	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	289,577		0	325,367		0	402,937		0
		Total Land and Land Rights	23,477		0	23,477		0	23,477		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Palm 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

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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 %	(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	552	0.00%	0	552	0.00%	0	552	0.00%	0
3	352.1	Franchises	2,878	0.00%	0	2,878	0.00%	0	2,878	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	53,238	0.00%	0	54,727	0.00%	0	74,231	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	15,276	0.00%	0	24,515	0.00%	0	72,564	0.00%	0
10	361.2	Collection Sewers - Gravity	232,422	0.00%	0	242,190	0.00%	0	437,177	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	2,099	0.00%	0	2,099	0.00%	0	2,099	0.00%	0
13	364.2	Flow Measuring Devices	7,476	0.00%	0	8,768	0.00%	0	8,768	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	13,851	0.00%	0	13,851	0.00%	0	13,851	0.00%	0
21	371.3	Pumping Equipment	54,739	0.00%	0	54,781	0.00%	0	59,163	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	70,890	0.00%	0	70,890	0.00%	0	70,890	0.00%	0
25	354.4	Structures & Improvements	2,991	0.00%	0	4,861	0.00%	0	4,861	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	195,875	0.00%	0	197,357	0.00%	0	239,495	0.00%	0
28	381.4	Plant Sewers	4,058	0.00%	0	9,891	0.00%	0	79,887	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	21	0.00%	0	139	0.00%	0	139	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	214	0.00%	0	309	0.00%	0	309	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	123	0.00%	0	533	0.00%	0	533	0.00%	0
54	390.71	Computer Equipment	2,252	0.00%	0	17,362	0.00%	0	49,115	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	400	0.00%	0	785	0.00%	0	5,400	0.00%	0
58	394.7	Laboratory Equipment	2,613	0.00%	0	2,613	0.00%	0	2,613	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	440	0.00%	0	1,189	0.00%	0	11,562	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	662,409		0	710,289		0	1,136,087		0
64		Total Land and Land Rights	70,890		0	70,890		0	70,890		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm 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) (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	497	0.00%	0	511	0.00%	0	524	0.00%	0
3	302.1	Franchises	906	0.00%	0	988	0.00%	0	1,070	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	13,052	0.00%	0	13,707	0.00%	0	14,376	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	4,183	0.00%	0	3,842	0.00%	0	4,132	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	2,381	0.00%	0	2,978	0.00%	0	3,684	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	2,526	0.00%	0	2,908	0.00%	0	3,291	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	2,934	0.00%	0	3,205	0.00%	0	3,475	0.00%	0
27	331.4	Transm. & Distribution Mains	72,368	0.00%	0	72,587	0.00%	0	72,481	0.00%	0
28	333.4	Services	1,300	0.00%	0	1,372	0.00%	0	1,516	0.00%	0
29	334.4	Meters & Meter Installations	30,580	0.00%	0	22,040	0.00%	0	17,869	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	69	0.00%	0	1,908	0.00%	0	8,446	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	268	0.00%	0	1,354	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	425	0.00%	0	438	0.00%	0	438	0.00%	0
41	344.5	Laboratory Equipment	1,588	0.00%	0	1,762	0.00%	0	1,937	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	236	0.00%	0	528	0.00%	0	900	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	133,044		0	129,042		0	135,492		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 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	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	264	0.00%	0	284	0.00%	0	299	0.00%	0
3	352.1	Franchises	1,120	0.00%	0	1,192	0.00%	0	1,264	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	22,140	0.00%	0	23,376	0.00%	0	19,719	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	5,717	0.00%	0	(247)	0.00%	0	1,432	0.00%	0
10	361.2	Collection Sewers - Gravity	142,082	0.00%	0	147,261	0.00%	0	154,485	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	917	0.00%	0	972	0.00%	0	1,028	0.00%	0
13	364.2	Flow Measuring Devices	6,284	0.00%	0	7,869	0.00%	0	8,880	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	11,328	0.00%	0	12,027	0.00%	0	12,509	0.00%	0
21	371.3	Pumping Equipment	(912)	0.00%	0	2,029	0.00%	0	4,091	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	35	0.00%	0	177	0.00%	0	329	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	128,806	0.00%	0	139,035	0.00%	0	148,662	0.00%	0
28	381.4	Plant Sewers	2,277	0.00%	0	2,407	0.00%	0	3,773	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	(52)	0.00%	0	(332)	0.00%	0	(324)	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	5	0.00%	0	21	0.00%	0	39	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	8	0.00%	0	41	0.00%	0
54	390.71	Computer Equipment	60	0.00%	0	1,656	0.00%	0	7,333	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	400	0.00%	0	402	0.00%	0	597	0.00%	0
58	394.7	Laboratory Equipment	1,414	0.00%	0	1,454	0.00%	0	1,617	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	178	0.00%	0	189	0.00%	0	288	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	322,063		0	339,781		0	366,061		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 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) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
		Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	52	0.00%	0	52	0.00%	0	52	0.00%	0
2	Meter Fees	1,313	0.00%	0	1,313	0.00%	0	1,313	0.00%	0
3	Main Extension Charge	136,363	0.00%	0	136,363	0.00%	0	136,363	0.00%	0
4	Service Installation Fees	429	0.00%	0	429	0.00%	0	429	0.00%	0
5	Total Cash CIAC	138,157		0	138,157		0	138,157		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	138,157		0	138,157		0	138,157		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	342,633	0.00%	0	342,633	0.00%	0	342,633	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	480	0.00%	0	480	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	343,113		0	343,113		0	343,113		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	343,113		0	343,113		0	343,113		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm 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.

	(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	82,172	0.00%	0	82,173	0.00%	0	82,175	0.00%	0
2	Meter Fees	401	0.00%	0	466	0.00%	0	532	0.00%	0
3	Main Extension Charge	3,082	0.00%	0	6,145	0.00%	0	9,670	0.00%	0
4	Service Installation Fees	54	0.00%	0	64	0.00%	0	75	0.00%	0
5	Total Cash	85,708		0	88,849		0	92,452		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	85,708		0	88,849		0	92,452		0
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	281,640	0.00%	0	299,068	0.00%	0	315,451	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	82	0.00%	0	92	0.00%	0	103	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	281,722		0	299,160		0	315,554		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	281,722		0	299,160		0	315,554		0

Net Depreciation Expense - Water
Florida Public Service Commission
Palm 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			(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	14	14	100.00%	14	
3	302.1 Franchises	0	82	82	100.00%	82	
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	650	650	100.00%	650	
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	290	290	100.00%	290	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	
12	309.2 Supply Mains	0	595	595	100.00%	595	
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	
14	311.2 Pumping Equipment	0	382	382	100.00%	382	
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	270	270	100.00%	270	
27	331.4 Transm. & Distribution Mains	0	2,704	2,704	100.00%	2,704	
28	333.4 Services	0	0	0	100.00%	0	
29	334.4 Meters & Meter Installations	0	2,768	2,768	100.00%	2,768	
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	468	468	100.00%	468	
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	25	25	100.00%	25	
41	344.5 Laboratory Equipment	0	174	174	100.00%	174	
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	150	150	100.00%	150	
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	
46	TOTAL DEPRECIATION EXPENSE	0	8,571	8,571		8,571	
	Composite U&U Rate				100.00%		
47	(LESS) AMORTIZATION OF CIAC	0	(3,108)	(3,108)		(3,108)	
48	NET DEPRECIATION EXPENSE - WATER	0	5,463	5,463		5,463	
49	Net Depr Expense Used & Useful	0					

Net Depreciation Expense - Sewer

Florida Public Service Commission

Palm Terrace

Docket No. 080368-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	22	22	100.00%	22	
3	352.1 Franchises	0	72	72	100.00%	72	
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	1,666	1,666	100.00%	1,666	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	509	509	100.00%	509	
10	361.2 Collection Sewers - Gravity	0	5,160	5,160	100.00%	5,160	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	
12	363.2 Services to Customers	0	55	55	100.00%	55	
13	364.2 Flow Measuring Devices	0	1,023	1,023	100.00%	1,023	
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	770	770	100.00%	770	
21	371.3 Pumping Equipment	0	3,044	3,044	100.00%	3,044	
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	101	101	100.00%	101	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	
27	380.4 Treatment & Disposal Equipment	0	10,893	10,893	100.00%	10,893	
28	381.4 Plant Sewers	0	116	116	100.00%	116	
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	1	1	100.00%	1	
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	13	13	100.00%	13	
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	407	407	100.00%	407	
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	23,853	23,853		23,853	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	0	(17,564)	(17,564)		(17,564)	
65	NET DEPRECIATION EXPENSE - SEWER	0	6,288	6,288		6,288	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Palm 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	14,812	2,275	3,627		20,714	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)	14,812	2,275	3,627	0	20,714	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	336				336	E-13
9	Payroll Tax Adjustment		(1,017)			(1,017)	B-5
10	Plant in Service Adjustment			(2,109)		(2,109)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	336	(1,017)	(2,109)	0	(2,791)	
13	Adjusted Intermed. Year (2006)	15,148	1,258	1,518	0	17,924	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		3,448			3,448	B-5
17	Plant in Service Adjustment			2,003		2,003	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	3,448	2,003	0	5,451	
20	Adjusted Projected Rate Year (2007)	15,148	4,706	3,521	0	23,374	
21	RAFTs Assoc. with Revenue Increase	11,823				11,823	B-3
22	Total Projected Rate Year (2007)	26,971	4,706	3,521	0	35,197	
Sewer							
23	Test Year (2005) Per Books	17,892	2,370	13,355		33,617	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)	17,892	2,370	13,355	0	33,617	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	209				209	E-2
31	Payroll Tax Adjustment		(1,267)			(1,267)	B-6
32	Plant in Service Adjustment			(7,766)		(7,766)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	209	(1,267)	(7,766)	0	(8,823)	
35	Adjusted Intermed. Year (2006)	18,102	1,103	5,589	0	24,794	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		1,098			1,098	B-6
39	Plant in Service Adjustment			7,374		7,374	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	1,098	7,374	0	8,471	
42	Adjusted Projected Rate Year (2007)	18,102	2,201	12,963	0	33,265	
42	RAFTs Assoc. with Revenue Increase	(142)				(142)	B-3
43	Total Projected Rate Year (2007)	17,959	2,201	12,963	0	33,123	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Palm 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	-	-	-	-	-	1.00	-	-	-	-	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	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**

Palm 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	165,000	1.00	165,000	130,000	126.92%	100.00%	100.00%	130,000	126.92%	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

Palm 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)
	Base	Trended	Trended		Interim T&D			
Line	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
No.	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	1,167.5	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	1,009.0	989.2	980.7	1,009	98.03%	100.00%	100.00%	BuiltOut
---	---------	-------	-------	-------	--------	---------	---------	----------

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

**Rosalie Oaks
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.

Rosalie Oaks
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
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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
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
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Net Depreciation Expense - Sewer	B-14, pg 1	16
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Rate Schedule - Interim Rates

Rosalie 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		146.24%	SEWER		124.55%
1	Residential			Residential		
2	5/8" X 3/4"	11.38	28.02	5/8" X 3/4"	15.51	34.83
3	3/4"	-	-	3/4"	15.51	34.83
4	1"	24.51	60.35	1"	15.51	34.83
5	1-1/2"	-	-	1-1/2"	15.51	34.83
6	2"	78.63	193.62	2"	15.51	34.83
7	3"	-	-	3"	15.51	34.83
8	4"	-	-	4"	15.51	34.83
9	6"	-	-	6"	15.51	34.83
10	8"	-	-	8"	15.51	34.83
11	10"	-	-	10"	15.51	34.83
12	Gallorage, Block 1	0.95	2.34	Gallorage cap (gallons)	1,000	1,000
13	Block 2	1.20	2.95	Gallorage charge	6.67	14.98
14	Block 3	1.46	3.60			
15	General Service			General Service		
16	5/8" X 3/4"	-	-	5/8" X 3/4"	-	-
17	3/4"	-	-	3/4"	-	-
18	1"	-	-	1"	-	-
19	1-1/2"	-	-	1-1/2"	-	-
20	2"	-	-	2"	-	-
21	3"	-	-	3"	-	-
22	4"	-	-	4"	-	-
23	6"	-	-	6"	-	-
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallorage charge	-	-	Gallorage 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

Rosalie 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	68,455	0	0	68,455	A-5
2	Utility Land & Land Rights	4,022		0	4,022	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(18,966)	0	0	(18,966)	A-9
5	Less: CIAC	(3,500)	0	0	(3,500)	A-12
6	Accumulated Amortization of CIAC	524	0	0	524	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	6,012		0	6,012	A-1
11	Total Rate Base	56,547	0	0	56,547	
SEWER						
12	Utility Plant in Service	50,951	0	0	50,951	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	(8,118)	0	0	(8,118)	A-10
16	Less: CIAC	(9,750)	0	0	(9,750)	A-12
17	Accumulated Amortization of CIAC	1,194	0	0	1,194	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	9,956		0	9,956	A-2
21	Total Rate Base	44,234	0	0	44,234	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Rosalie Oaks

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

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	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Rosalie 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 Test Year	Adjusted for Non-U&U	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	14,264			0	14,264	20,859	35,123	E-2w	146.24%
2 Other Revenues	355			0	355	0	355	E-2w	0.00%
3 OPERATING REVENUES	14,619	0		0	14,619	20,859	35,478		142.69%
4 Operation & Maintenance	24,073			0	24,073	308	24,382	B-5	
5 Depreciation, net of CIAC Amort.	2,850	0		0	2,850		2,850	B-13	
6 Amortization	0			0	0		0		
7 Taxes Other Than Income	1,266	0		0	1,266	938	2,204	B-15	
8 Provision for Income Taxes	(5,301)			0	(5,301)	7,129	1,827	C-1	
9 OPERATING EXPENSES	22,888	0		0	22,888	8,375	31,263		
10 NET OPERATING INCOME	(8,269)	0		0	(8,269)	12,485	4,215		
11 RATE BASE	56,547				56,547		56,547	A-1	
12 RATE OF RETURN	-14.62%				-14.62%		7.45%		
Sewer									
13 Sewer Sales Revenues	21,561			0	21,561	26,854	48,415	E-2s	124.55%
14 Other Revenues	0			0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	21,561	0		0	21,561	26,854	48,415		124.55%
16 Operation & Maintenance	37,063			0	37,063	397	37,459	B-6	
17 Depreciation, net of CIAC Amort.	2,728	0		0	2,728		2,728	B-14	
18 Amortization	0			0	0		0		
19 Taxes Other Than Income	2,369	0		0	2,369	1,208	3,577	B-15	
20 Provision for Income Taxes	(7,986)			0	(7,986)	9,390	1,404	C-1	
21 OPERATING EXPENSES	34,174	0		0	34,174	10,995	45,169		
22 NET OPERATING INCOME	(12,613)	0		0	(12,613)	15,859	3,246		
23 RATE BASE	44,234				44,234		44,234	A-2	
24 RATE OF RETURN	-28.51%				-28.51%		7.34%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Rosalie 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	0	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	0	0
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	20,859	26,854
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	308	397
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	939	1,208
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	14,619	21,561
18	Plus Required Revenue Adjustment	20,859	26,854
19	Rate Year Revenue at Proposed Rates	35,478	48,415
20			
21	Less Operating Expenses Before Income Taxes	(29,435)	(43,764)
22	Less Interest Expense	(1,305)	(1,010)
23	Taxable Income	4,737	3,640
24	Income Tax at Composite Rate of 38.58%	1,827	1,404
25	Less Income Tax at Present Rates	5,301	7,986
26			
27	Income Tax Adjustment	7,129	9,390

Schedule of Requested Cost of Capital

Florida Public Service Commission

Rosalie Oaks

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		
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Supporting
		Rate Base			Rate		Schedules
WATER							
1	Long-Term Debt	21,271	37.62%	6.00%	2.26%	1,276	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	31,907	56.43%	9.12%	5.15%	2,910	D-2
5	Customer Deposits	487	0.86%	6.00%	0.05%	29	D-2
6	Accumulated Deferred Income Taxes	2,882	5.10%	0.00%	0.00%	0	D-2
7	Total	<u>56,547</u>	<u>100.00%</u>		<u>7.45%</u>	<u>4,215</u>	
SEWER							
8	Long-Term Debt	16,346	36.95%	6.00%	2.22%	981	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	24,519	55.43%	9.12%	5.06%	2,236	D-2
12	Customer Deposits	487	1.10%	6.00%	0.07%	29	D-2
13	Accumulated Deferred Income Taxes	2,882	6.52%	0.00%	0.00%	0	D-2
14	Total	<u>44,234</u>	<u>100.00%</u>		<u>7.34%</u>	<u>3,246</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

Rosalie 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 %	(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	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	4,500	0.00%	0	4,500	0.00%	0	4,500	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	3,973	0.00%	0	3,973	0.00%	0	3,973	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,022	0.00%	0	4,022	0.00%	0	4,022	0.00%	0
18	304.3	Structures & Improvements	27,314	0.00%	0	29,109	0.00%	0	33,429	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	833	0.00%	0	778	0.00%	0	778	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	5,014	0.00%	0	5,014	0.00%	0	5,014	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	4,860	0.00%	0	4,860	0.00%	0	4,860	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	2,706	0.00%	0	10,890	0.00%	0
28	333.4	Services	2,877	0.00%	0	2,877	0.00%	0	2,877	0.00%	0
29	334.4	Meters & Meter Installations	86	0.00%	0	4,702	0.00%	0	17,075	0.00%	0
30	335.4	Hydrants	6,454	0.00%	0	6,454	0.00%	0	6,454	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	129	0.00%	0	129	0.00%	0	129	0.00%	0
37	340.51	Computer Equipment	207	0.00%	0	1,595	0.00%	0	4,513	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	11,690	0.00%	0	16,886	0.00%	0	16,886	0.00%	0
41	344.5	Laboratory Equipment	267	0.00%	0	1,157	0.00%	0	1,157	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>72,477</u>		<u>0</u>	<u>89,014</u>		<u>0</u>	<u>116,808</u>		<u>0</u>
		Total Land and Land Rights	<u>4,022</u>		<u>0</u>	<u>4,022</u>		<u>0</u>	<u>4,022</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Rosalie 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

(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 %	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	251	0.00%	0	251	0.00%	0	251	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	5,500	0.00%	0	6,393	0.00%	0	19,197	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	10,321	0.00%	0	33,986	0.00%	0	168,681	0.00%	0
11	362.2 Special Collecting Structures	0	0.00%	0	22,035	0.00%	0	95,484	0.00%	0
12	363.2 Services to Customers	1,599	0.00%	0	1,599	0.00%	0	2,868	0.00%	0
13	364.2 Flow Measuring Devices	614	0.00%	0	887	0.00%	0	887	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	9,550	0.00%	0	12,220	0.00%	0	55,142	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	7,842	0.00%	0	7,842	0.00%	0	7,842	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	12,392	0.00%	0	12,392	0.00%	0	12,392	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	31	0.00%	0	31	0.00%	0	31	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	2,115	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	50,951		0	101,875		0	372,048		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

Rosalie 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) (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	58	0.00%	0	65	0.00%	0	71	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	521	0.00%	0	650	0.00%	0	779	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	3,528	0.00%	0	3,762	0.00%	0	3,954	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	12,085	0.00%	0	12,743	0.00%	0	12,606	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	285	0.00%	0	257	0.00%	0	303	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	589	0.00%	0	884	0.00%	0	1,179	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	442	0.00%	0	589	0.00%	0	736	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	33	0.00%	0	197	0.00%	0
28	333.4	Services	408	0.00%	0	491	0.00%	0	573	0.00%	0
29	334.4	Meters & Meter Installations	16	0.00%	0	94	0.00%	0	802	0.00%	0
30	335.4	Hydrants	645	0.00%	0	806	0.00%	0	968	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	55	0.00%	0	64	0.00%	0	72	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	152	0.00%	0	674	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	325	0.00%	0	1,408	0.00%	0	2,534	0.00%	0
41	344.5	Laboratory Equipment	3	0.00%	0	58	0.00%	0	135	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	18,966		0	22,056		0	25,583		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Rosalie 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			(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	52	0.00%	0	59	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	485	0.00%	0	410	0.00%	0	(2,895)	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	895	0.00%	0	944	0.00%	0	1,455	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	184	0.00%	0	229	0.00%	0	288	0.00%	0
13	364.2	Flow Measuring Devices	51	0.00%	0	222	0.00%	0	399	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	2,474	0.00%	0	3,106	0.00%	0	3,685	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	3,259	0.00%	0	3,782	0.00%	0	4,305	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	413	0.00%	0	1,240	0.00%	0	2,066	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	13	0.00%	0	15	0.00%	0	17	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	286	0.00%	0	815	0.00%	0	1,344	0.00%	0
63		TOTAL	8,118		0	10,974		0	11,404		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

Rosalie 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.

	(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		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash CIAC:									
1	Water Treatment Equipment	2,500	0.00%	0	2,500	0.00%	0	2,500	0.00%	0
2	Meter Fees	1,000	0.00%	0	1,246	0.00%	0	2,139	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	3,500		0	3,746		0	4,639		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	3,500		0	3,746		0	4,639		0
SEWER										
	Cash CIAC:									
13	Treatment & Disposal Equipment	3,150	0.00%	0	3,427	0.00%	0	4,430	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	6,600	0.00%	0	6,631	0.00%	0	6,742	0.00%	0
16	Service Installation Fees	0	0.00%	0	369	0.00%	0	1,707	0.00%	0
17	Total Cash CIAC	9,750		0	10,427		0	12,880		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	9,750		0	10,427		0	12,880		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Rosalie 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.

Historical Base Year 2005											Intermediate Year 2006			Projected rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful							
			%	Amount		%	Amount		%	Amount						
WATER																
	Cash															
1	Water Treatment Equipment	418	0.00%	0	505	0.00%	0	598	0.00%	0						
2	Meter Fees	106	0.00%	0	165	0.00%	0	223	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	524		0	670		0	822		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	524		0	670		0	822		0						
SEWER																
	Cash															
13	Treatment & Disposal Equipment	423	0.00%	0	612	0.00%	0	861	0.00%	0						
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0						
15	Main Extension Charge	771	0.00%	0	936	0.00%	0	1,104	0.00%	0						
16	Service Installation Fees	0	0.00%	0	3	0.00%	0	34	0.00%	0						
17	Total Cash	1,194		0	1,551		0	1,999		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	1,194		0	1,551		0	1,999		0						

Net Depreciation Expense - Water
Florida Public Service Commission
Rosalie 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) Utility	(7) Adjusted	(8) Used &	(9) Used &
		2005 Per Books	Adjustments	Expense	Depreciation Expense	Useful %	Useful Depreciation Expense
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	0	100.00%	0
3	302.1 Franchises	6	0	6	6	100.00%	6
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	0	0	0	100.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	0	0	0	100.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	100.00%	0
12	309.2 Supply Mains	129	(0)	129	129	100.00%	129
13	310.2 Power Generation Equipment	0	0	0	0	100.00%	0
14	311.2 Pumping Equipment	234	(0)	234	234	100.00%	234
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	0	100.00%	0
18	304.3 Structures & Improvements	979	(0)	979	979	100.00%	979
19	311.3 Pumping Equipment	0	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	48	0	48	48	100.00%	48
21	339.3 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	0	100.00%	0
25	311.4 Pumping Equipment	209	86	295	295	100.00%	295
26	330.4 Distr. Reservoirs & Standpipes	147	0	147	147	100.00%	147
27	331.4 Transm. & Distribution Mains	0	0	0	0	100.00%	0
28	333.4 Services	82	(0)	82	82	100.00%	82
29	334.4 Meters & Meter Installations	5	0	5	5	100.00%	5
30	335.4 Hydrants	161	(0)	161	161	100.00%	161
31	336.4 Backflow Prevention	0	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	9	(0)	9	9	100.00%	9
37	340.51 Computer Equipment	0	37	37	37	100.00%	37
38	341.5 Transportation Equipment	0	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	792	53	845	845	100.00%	845
41	344.5 Laboratory Equipment	0	19	19	19	100.00%	19
42	345.5 Power Operated Equipment	0	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	2,801	196	2,997			2,997
	Composite U&U Rate					100.00%	
47	(LESS) AMORTIZATION OF CIAC	(103)	(43)	(147)			(147)
48	NET DEPRECIATION EXPENSE - WATER	2,698	152	2,850			2,850
49	Net Depr Expense Used & Useful	2,698					

Net Depreciation Expense - Sewer
Florida Public Service Commission
Rosalie 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	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	0	183	183	100.00%	183	
8	355.2 Power Generation Equipment	258	(258)	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0	
10	361.2 Collection Sewers - Gravity	46	212	258	100.00%	258	
11	362.2 Special Collecting Structures	133	(133)	0	100.00%	0	
12	363.2 Services to Customers	0	46	46	100.00%	46	
13	364.2 Flow Measuring Devices	0	133	133	100.00%	133	
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	534	(534)	0	100.00%	0	
20	370.3 Receiving Wells	0	0	0	100.00%	0	
21	371.3 Pumping Equipment	0	534	534	100.00%	534	
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	493	(493)	0	100.00%	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	
27	380.4 Treatment & Disposal Equipment	0	523	523	100.00%	523	
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	827	827	100.00%	827	
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	574	(574)	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	2	(2)	0	100.00%	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	
53	390.7 Office Furniture & Equipment	0	2	2	100.00%	2	
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	264	(264)	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	
62	398.7 Other Tangible Plant	0	529	529	100.00%	529	
63	TOTAL DEPRECIATION EXPENSE	2,304	773	3,078		3,078	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(218)	(132)	(349)		(349)	
65	NET DEPRECIATION EXPENSE - SEWER	2,087	642	2,728		2,728	
66	Net Depr Expense Used & Useful	2,087					

Taxes Other Than Income
Florida Public Service Commission
Rosalie 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	658	568	39		1,266	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)	658	568	39	0	1,266	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	63				63	E-13
9	Payroll Tax Adjustment		(285)			(285)	B-5
10	Plant in Service Adjustment			0		0	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	63	(285)	0	0	(222)	
13	Adjusted Intermed. Year (2006)	721	284	40	0	1,044	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	15				15	E-13
16	Payroll Tax Adjustment		1,417			1,417	B-5
17	Plant in Service Adjustment			568		568	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	15	1,417	568	0	2,000	
20	Adjusted Projected Rate Year (2007)	735	1,701	608	0	3,044	
21	RAFTs Assoc. with Revenue Increase	2,150				2,150	B-3
22	Total Projected Rate Year (2007)	2,885	1,701	608	0	5,194	
Sewer							
23	Test Year (2005) Per Books	970	1,165	234		2,369	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)	970	1,165	234	0	2,369	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	57				57	E-2
31	Payroll Tax Adjustment		(763)			(763)	B-6
32	Plant in Service Adjustment			3		3	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	57	(763)	3	0	(704)	
35	Adjusted Intermed. Year (2006)	1,027	402	236	0	1,665	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	22				22	E-2
38	Payroll Tax Adjustment		1,050			1,050	B-6
39	Plant in Service Adjustment			3,362		3,362	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	22	1,050	3,362	0	4,434	
42	Adjusted Projected Rate Year (2007)	1,049	1,453	3,598	0	6,100	
43	RAFTs Assoc. with Revenue Increase	4,018				4,018	B-3
44	Total Projected Rate Year (2007)	5,067	1,453	3,598	0	10,118	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Rosalie 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	no	13.89	27.78	-	-	27.78	1.04	28.85	250	250	-	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	13.89	1.04	No	14	28	28	-	-	-	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	15,700	31,400	4,500	697.77%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Rosalie 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	23,000	1.04	23,873	15,000	159.15%	100.00%	100.00%	15,000	159.15%	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

Rosalie 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.

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	92.4	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	92.3	95.7	97.1	92	103.73%	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.

**Ravenswood
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.

Ravenswood
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
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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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Ravenswood
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 Rates		Interim Rates		Class/Meter Size		Present Rates		Interim Rates		
No.													
	WATER				51.57%		SEWER				0.00%		
1	Residential						Residential						
2	5/8" X 3/4"		13.30		20.16		5/8" X 3/4"		NA		NA		
3	3/4"		19.95		30.24		3/4"		NA		NA		
4	1"		33.21		50.34		1"		NA		NA		
5	1-1/2"		64.81		98.23		1-1/2"		NA		NA		
6	2"		103.67		157.13		2"		NA		NA		
7	3"		207.34		314.26		3"		NA		NA		
8	4"		323.95		491.01		4"		NA		NA		
9	6"		647.92		982.05		6"		NA		NA		
10	8"		-		-		8"		NA		NA		
11	10"		-		-		10"		NA		NA		
12	Gallorage, Block 1		1.88		2.85		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"		-		-		5/8" X 3/4"		NA		NA		
17	3/4"		-		-		3/4"		NA		NA		
18	1"		-		-		1"		NA		NA		
19	1-1/2"		-		-		1-1/2"		NA		NA		
20	2"		-		-		2"		NA		NA		
21	3"		-		-		3"		NA		NA		
22	4"		-		-		4"		NA		NA		
23	6"		-		-		6"		NA		NA		
24	8"		-		-		8"		NA		NA		
25	10"		-		-		10"		NA		NA		
26	Gallorage charge		-		-		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

Ravenswood

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	39,894	0	0	39,894	A-5
2	Utility Land & Land Rights	368		0	368	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(15,608)	0	0	(15,608)	A-9
5	Less: CIAC	(11,991)	0	0	(11,991)	A-12
6	Accumulated Amortization of CIAC	11,511	0	0	11,511	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	3,086		0	3,086	A-1
11	Total Rate Base	27,261	0	0	27,261	
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

Ravenswood

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	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

Ravenswood

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 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	12,816		0	12,816	6,609	19,426	E-2w	51.57%
2	Other Revenues	410		0	410	0	410	E-2w	0.00%
3	OPERATING REVENUES	13,226	0	0	13,226	6,609	19,836		49.97%
4	Operation & Maintenance	13,816		0	13,816	98	13,913	B-5	
5	Depreciation, net of CIAC Amort.	1,544	0	0	1,544		1,544	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	1,161	0	0	1,161	297	1,458	B-15	
8	Provision for Income Taxes	(1,312)		0	(1,312)	2,196	883	C-1	
9	OPERATING EXPENSES	15,208	0	0	15,208	2,591	17,799		
10	NET OPERATING INCOME	(1,982)	0	0	(1,982)	4,019	2,037		
11	RATE BASE	27,261			27,261		27,261	A-1	
12	RATE OF RETURN	-7.27%			-7.27%		7.47%		
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

Ravenswood

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	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	6,609	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	98	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	297	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	13,226	0
18	Plus Required Revenue Adjustment	6,609	0
19	Rate Year Revenue at Proposed Rates	19,836	0
20			
21	Less Operating Expenses Before Income Taxes	(16,915)	0
22	Less Interest Expense	(630)	0
23	Taxable Income	2,290	0
24	Income Tax at Composite Rate of 38.58%	883	0
25	Less Income Tax at Present Rates	1,312	0
26			
27	Income Tax Adjustment	2,196	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Ravenswood
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	10,283	37.72%	6.00%	2.26%	617	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	15,425	56.58%	9.12%	5.16%	1,407	D-2
5	Customer Deposits	218	0.80%	6.00%	0.05%	13	D-2
6	Accumulated Deferred Income Taxes	1,335	4.90%	0.00%	0.00%	0	D-2
7	Total	27,261	100.00%		7.47%	2,037	
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

Ravenswood

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	816	0.00%	0	816	0.00%	0	816	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	2,280	0.00%	0	3,191	0.00%	0	3,191	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	368	0.00%	0	368	0.00%	0	368	0.00%	0
18	304.3	Structures & Improvements	5,777	0.00%	0	6,015	0.00%	0	6,879	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	184	0.00%	0	184	0.00%	0	184	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	2,404	0.00%	0	2,404	0.00%	0	2,404	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	7,839	0.00%	0	7,839	0.00%	0	7,839	0.00%	0
27	331.4	Transm. & Distribution Mains	2,729	0.00%	0	4,101	0.00%	0	9,072	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	7,117	0.00%	0	7,225	0.00%	0	7,617	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	64	0.00%	0	64	0.00%	0	64	0.00%	0
37	340.51	Computer Equipment	96	0.00%	0	739	0.00%	0	2,090	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	10,588	0.00%	0	15,294	0.00%	0	15,294	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	40,262		0	48,239		0	55,818		0
		Total Land and Land Rights	368		0	368		0	368		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Ravenswood

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) (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
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

Ravenswood

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	175	0.00%	0	195	0.00%	0	215	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	288	0.00%	0	469	0.00%	0	657	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	1,576	0.00%	0	1,716	0.00%	0	1,696	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	189	0.00%	0	200	0.00%	0	206	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	424	0.00%	0	565	0.00%	0	707	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	4,441	0.00%	0	4,679	0.00%	0	4,916	0.00%	0
27	331.4	Transm. & Distribution Mains	2,765	0.00%	0	2,679	0.00%	0	2,251	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	5,415	0.00%	0	5,751	0.00%	0	5,884	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	37	0.00%	0	42	0.00%	0	46	0.00%	0
37	340.51	Computer Equipment	3	0.00%	0	70	0.00%	0	312	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	15,608		0	17,642		0	19,185		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Ravenswood

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

Ravenswood
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	11,360	0.00%	0	11,429	0.00%	0	11,429	0.00%	0
2	Meter Fees	631	0.00%	0	700	0.00%	0	700	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	11,991		0	12,129		0	12,129		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	11,991		0	12,129		0	12,129		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

Ravenswood
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.

A projected year is employed, provided below for each year, base year and intermediate year.																												
(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	11,458	0.00%	0	11,894	0.00%	0	12,001	0.00%	0																		
2	Meter Fees	53	0.00%	0	91	0.00%	0	128	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	11,511		0	11,984		0	12,129		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	11,511		0	11,984		0	12,129		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
Ravenswood
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	20	0	20	100.00%	20
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	141	3	144	100.00%	144
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	206	(0)	206	100.00%	206
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	11	11	100.00%	11
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	141	(0)	141	100.00%	141
26	330.4 Distr. Reservoirs & Standpipes	237	0	238	100.00%	238
27	331.4 Transm. & Distribution Mains	0	72	72	100.00%	72
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	418	0	418	100.00%	418
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	4	(0)	4	100.00%	4
37	340.51 Computer Equipment	0	17	17	100.00%	17
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	1,886	151	2,037		2,037
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(50)	(444)	(493)		(493)
48	NET DEPRECIATION EXPENSE - WATER	1,836	(292)	1,544		1,544
49	Net Depr Expense Used & Useful	1,836				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Ravenswood
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)
		(6) 2005 Per Books	(7) Utility Adjustments	(7) 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
Ravenswood
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
Water						
1	Test Year (2005) Per Books	595	384	182		1,161
2	Adjustments to Test Year (Explain)					
3	Payroll Tax Adjustment		0			0
4	Non-U&U Adjustment @ 0.00%			0		0
5	Total Test Year Adjustments	0	0	0	0	0
6	Adjusted Test Year (2005)	595	384	182	0	1,161
7	Adjustments to Intermed. Year (Explain)					
8	RAF Adjustment	28				28
9	Payroll Tax Adjustment		(67)			(67)
10	Plant in Service Adjustment			278		278
11	Non-U&U Adjustment @ 0.00%			0		0
12	Total 2006 Adjustments	28	(67)	278	0	239
13	Adjusted Intermed. Year (2006)	623	317	460	0	1,400
14	Adjustments to Projected Rate Year (Explain)					
15	RAF Adjustment	0				0
16	Payroll Tax Adjustment		473			473
17	Plant in Service Adjustment			129		129
18	Non-U&U Adjustment @ 0.00%			0		0
19	Total 2007 Adjustments	0	473	129	0	602
20	Adjusted Projected Rate Year (2007)	623	790	589	0	2,002
21	RAFTs Assoc. with Revenue Increase	866				866
22	Total Projected Rate Year (2007)	1,490	790	589	0	2,869

Sewer						
23	Test Year (2005) Per Books	NA	NA	NA		NA
24	Adjustments to Test Year (Explain)					
25	Payroll Tax Adjustment		NA			NA
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
31	Payroll Tax Adjustment		NA			NA
32	Plant in Service Adjustment			NA		NA
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
38	Payroll Tax Adjustment		NA			NA
39	Plant in Service Adjustment			NA		NA
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
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**

Ravenswood

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	18.96	37.92	-	-	37.92	1.09	41.27	-	-	-	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	18.96	1.09	No	21	38	38	-	-	-	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	19,660	39,320	2,700	1456.30%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Ravenswood

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

Ravenswood
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	43.0	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

*

**Silver Lake Est/Western Shores
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.

Silver Lake Est/Western Shores
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 Est/Western Shores

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		14.36%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	7.64	8.74	5/8" X 3/4"	NA	NA
3	3/4"	11.48	13.13	3/4"	NA	NA
4	1"	19.12	21.87	1"	NA	NA
5	1-1/2"	38.24	43.73	1-1/2"	NA	NA
6	2"	61.18	69.97	2"	NA	NA
7	3"	122.36	139.93	3"	NA	NA
8	4"	191.19	218.65	4"	NA	NA
9	6"	382.36	437.27	6"	NA	NA
10	8"	611.78	699.63	8"	NA	NA
11	10"	879.44	1,005.73	10"	NA	NA
12	Gallorage, Block 1	1.31	1.50	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"	7.64	8.74	5/8" X 3/4"	NA	NA
17	3/4"	11.48	13.13	3/4"	NA	NA
18	1"	19.12	21.87	1"	NA	NA
19	1-1/2"	38.24	43.73	1-1/2"	NA	NA
20	2"	61.18	69.97	2"	NA	NA
21	3"	122.36	139.93	3"	NA	NA
22	4"	191.19	218.65	4"	NA	NA
23	6"	382.36	437.27	6"	NA	NA
24	8"	611.78	699.63	8"	NA	NA
25	10"	879.44	1,005.73	10"	NA	NA
26	Gallorage charge	1.31	1.50	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	5.10	5.83	Res. Wastewater Only	NA	NA
29	3"	10.19	11.65	Sprinkler Heads	NA	NA
30	4"	15.91	18.19	Reuse	NA	NA
31	6"	31.87	36.45			
32	8"	50.99	58.31			
33	10"	73.28	83.80			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

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	2,007,593	0	0	2,007,593	A-5
2	Utility Land & Land Rights	2,434		0	2,434	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(658,836)	0	0	(658,836)	A-9
5	Less: CIAC	(614,919)	0	0	(614,919)	A-12
6	Accumulated Amortization of CIAC	210,098	0	0	210,098	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	180,056		0	180,056	A-1
11	Total Rate Base	1,126,426	0	0	1,126,426	
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

Silver Lake Est/Western Shores

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	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

Silver Lake Est/Western Shores

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 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	456,592		0	456,592	65,567	522,159	E-2w	14.36%
2	Other Revenues	3,535		0	3,535	0	3,535	E-2w	0.00%
3	OPERATING REVENUES	460,127	0	0	460,127	65,567	525,694		14.25%
4	Operation & Maintenance	307,883		0	307,883	968	308,852	B-5	
5	Depreciation, net of CIAC Amort.	47,392	0	0	47,392		47,392	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	46,445	0	0	46,445	2,949	49,393	B-15	
8	Provision for Income Taxes	26,032		0	26,032	10,354	36,387	C-1	
9	OPERATING EXPENSES	427,752	0	0	427,752	14,271	442,024		
10	NET OPERATING INCOME	32,374	0	0	32,374	51,296	83,670		
11	RATE BASE	1,126,426			1,126,426		1,126,426	A-1	
12	RATE OF RETURN	2.87%			2.87%		7.43%		
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

Silver Lake Est/Western Shores

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	65,567	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	968	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,951	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	460,127	0
18	Plus Required Revenue Adjustment	65,567	0
19	Rate Year Revenue at Proposed Rates	525,694	0
20			
21	Less Operating Expenses Before Income Taxes	(405,637)	0
22	Less Interest Expense	(25,730)	0
23	Taxable Income	94,327	0
24	Income Tax at Composite Rate of 38.58%	36,387	0
25	Less Income Tax at Present Rates	(26,032)	0
26			
27	Income Tax Adjustment	10,354	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Silver Lake Est/Western Shores

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	423,541	37.60%	6.00%	2.26%	25,412	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	635,311	56.40%	9.12%	5.14%	57,940	D-2
5	Customer Deposits	5,285	0.47%	6.00%	0.03%	317	D-2
6	Accumulated Deferred Income Taxes	62,289	5.53%	0.00%	0.00%	0	D-2
7	Total	1,126,426	100.00%		7.43%	83,670	
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
Silver Lake Est/Western Shores
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 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	9,909	0.00%	0	9,909	0.00%	0	9,909	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	96,071	0.00%	0	97,917	0.00%	0	127,266	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	27,638	0.00%	0	27,638	0.00%	0	27,638	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	208,304	0.00%	0	208,304	0.00%	0	208,304	0.00%	0
13	310.2	Power Generation Equipment	104,610	0.00%	0	104,610	0.00%	0	104,610	0.00%	0
14	311.2	Pumping Equipment	353,690	0.00%	0	353,690	0.00%	0	353,690	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	2,434	0.00%	0	2,434	0.00%	0	2,434	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	147,299	0.00%	0	148,068	0.00%	0	165,376	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	2,188	0.00%	0	3,556	0.00%	0	3,556	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	50,647	0.00%	0	50,647	0.00%	0	50,647	0.00%	0
27	331.4	Transm. & Distribution Mains	834,236	0.00%	0	859,367	0.00%	0	939,635	0.00%	0
28	333.4	Services	26,712	0.00%	0	26,712	0.00%	0	29,674	0.00%	0
29	334.4	Meters & Meter Installations	91,678	0.00%	0	120,213	0.00%	0	130,816	0.00%	0
30	335.4	Hydrants	7,738	0.00%	0	7,738	0.00%	0	7,738	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	26,153	0.00%	0	28,332	0.00%	0
37	340.51	Computer Equipment	3,474	0.00%	0	26,782	0.00%	0	75,763	0.00%	0
38	341.5	Transportation Equipment	28,868	0.00%	0	33,266	0.00%	0	84,035	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	5,701	0.00%	0	22,845	0.00%	0	25,153	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	8,296	0.00%	0	8,296	0.00%	0	8,296	0.00%	0
44	347.5	Miscellaneous Equipment	534	0.00%	0	1,625	0.00%	0	9,231	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>2,010,027</u>		<u>0</u>	<u>2,139,770</u>		<u>0</u>	<u>2,392,103</u>		<u>0</u>
		Total Land and Land Rights	<u>2,434</u>		<u>0</u>	<u>2,434</u>		<u>0</u>	<u>2,434</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Silver Lake Est/Western Shores
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	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	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

Silver Lake Est/Western Shores

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	1,809	0.00%	0	2,056	0.00%	0	2,304	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	33,460	0.00%	0	35,859	0.00%	0	32,702	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	16,357	0.00%	0	17,279	0.00%	0	18,200	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	52,746	0.00%	0	58,697	0.00%	0	64,649	0.00%	0
13	310.2	Power Generation Equipment	56,267	0.00%	0	61,497	0.00%	0	66,728	0.00%	0
14	311.2	Pumping Equipment	118,230	0.00%	0	135,914	0.00%	0	153,599	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	53,708	0.00%	0	60,407	0.00%	0	67,487	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	41	0.00%	0	207	0.00%	0	385	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	11,812	0.00%	0	13,181	0.00%	0	14,550	0.00%	0
27	331.4	Transm. & Distribution Mains	272,799	0.00%	0	291,117	0.00%	0	303,167	0.00%	0
28	333.4	Services	9,581	0.00%	0	9,915	0.00%	0	10,609	0.00%	0
29	334.4	Meters & Meter Installations	27,876	0.00%	0	21,055	0.00%	0	15,795	0.00%	0
30	335.4	Hydrants	1,214	0.00%	0	1,300	0.00%	0	1,472	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	436	0.00%	0	2,204	0.00%	0
37	340.51	Computer Equipment	93	0.00%	0	2,555	0.00%	0	11,311	0.00%	0
38	341.5	Transportation Equipment	(4,218)	0.00%	0	(3,593)	0.00%	0	6,225	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	328	0.00%	0	1,743	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	7,062	0.00%	0	7,891	0.00%	0	8,306	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	19	0.00%	0	398	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	658,836		0	716,119		0	781,832		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 Est/Western Shores

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	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

Silver Lake Est/Western Shores
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.

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	221,391	0.00%	0	245,544	0.00%	0	265,237	0.00%	0
2	Meter Fees	35,217	0.00%	0	39,397	0.00%	0	42,264	0.00%	0
3	Main Extension Charge	61,918	0.00%	0	74,977	0.00%	0	87,525	0.00%	0
4	Service Installation Fees	138,272	0.00%	0	145,887	0.00%	0	149,989	0.00%	0
5	Total Cash CIAC	456,798		0	505,806		0	545,015		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	145,180	0.00%	0	145,180	0.00%	0	145,180	0.00%	0
8	Services	6,486	0.00%	0	6,486	0.00%	0	6,486	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	6,455	0.00%	0	6,455	0.00%	0	6,455	0.00%	0
11	Total Property CIAC	158,122		0	158,122		0	158,122		0
12	Total Water CIAC	614,919		0	663,927		0	703,137		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

Silver Lake Est/Western Shores
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	78,148	0.00%	0	86,338	0.00%	0	95,428	0.00%	0
2	Meter Fees	(18,524)	0.00%	0	(16,649)	0.00%	0	(14,596)	0.00%	0
3	Main Extension Charge	6,041	0.00%	0	7,586	0.00%	0	9,711	0.00%	0
4	Service Installation Fees	52,838	0.00%	0	56,419	0.00%	0	60,122	0.00%	0
5	Total Cash	118,503		0	133,693		0	150,665		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	89,182	0.00%	0	92,644	0.00%	0	96,011	0.00%	0
8	Services	1,399	0.00%	0	1,642	0.00%	0	1,805	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	1,013	0.00%	0	1,157	0.00%	0	1,300	0.00%	0
11	Total Property	91,595		0	95,444		0	99,116		0
12	Total Water	210,098		0	229,137		0	249,781		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
Silver Lake Est/Western Shores
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	248	248	100.00%	248
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	2,911	2,911	100.00%	2,911
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	921	921	100.00%	921
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	5,952	5,952	100.00%	5,952
13	310.2 Power Generation Equipment	0	5,231	5,231	100.00%	5,231
14	311.2 Pumping Equipment	0	17,685	17,685	100.00%	17,685
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	6,695	6,695	100.00%	6,695
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	119	119	100.00%	119
26	330.4 Distr. Reservoirs & Standpipes	0	1,369	1,369	100.00%	1,369
27	331.4 Transm. & Distribution Mains	0	18,539	18,539	100.00%	18,539
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	4,593	4,593	100.00%	4,593
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	627	627	100.00%	627
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	830	830	100.00%	830
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	65,718	65,718		65,718
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(18,326)	(18,326)		(18,326)
48	NET DEPRECIATION EXPENSE - WATER	0	47,392	47,392		47,392
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

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.

Explanation: Provides a schedule for each year when 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	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						
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
Silver Lake Est/Western Shores
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	20,706	5,041	20,698		46,445	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)	20,706	5,041	20,698	0	46,445	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	781				781	E-13
9	Payroll Tax Adjustment		(851)			(851)	B-5
10	Plant in Service Adjustment			(1,748)		(1,748)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	781	(851)	(1,748)	0	(1,819)	
13	Adjusted Intermed. Year (2006)	21,486	4,190	18,950	0	44,626	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	306				306	E-13
16	Payroll Tax Adjustment		2,241			2,241	B-5
17	Plant in Service Adjustment			2,744		2,744	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	306	2,241	2,744	0	5,291	
20	Adjusted Projected Rate Year (2007)	21,792	6,431	21,694	0	49,917	
21	RAFs Assoc. with Revenue Increase	11,557				11,557	B-3
22	Total Projected Rate Year (2007)	33,349	6,431	21,694	0	61,474	
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	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**

Silver Lake Est/Western Shores

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	1,527.78	-	12.25	1,515.53	-	1.07	1,616.52	2,025	3,450	1,425	113.44%	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	1,527.78	1.07	500.00	2,130	3,056	3,056	950	2,850	1,900	160.82%	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	1,460,390	2,920,780	58,500	4992.79%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores
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	1,854.5	1,976.8	2,026.2	1,837	107.64%	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

*

**Tomoka/Twin Rivers
Water**

Docket No. 060368-WS

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

Volusia 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.

Tomoka/Twin Rivers
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

Tomoka/Twin Rivers
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		198.03%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	4.78	14.25	5/8" X 3/4"	NA	NA
3	3/4"	11.96	35.64	3/4"	NA	NA
4	1"	23.94	71.35	1"	NA	NA
5	1-1/2"	38.28	114.09	1-1/2"	NA	NA
6	2"	38.28	114.09	2"	NA	NA
7	3"	38.28	114.09	3"	NA	NA
8	4"	38.28	114.09	4"	NA	NA
9	6"	38.28	114.09	6"	NA	NA
10	8"	38.28	114.09	8"	NA	NA
11	10"	38.28	114.09	10"	NA	NA
12	Gallorage, Block 1	1.40	4.17	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"	4.78	14.25	5/8" X 3/4"	NA	NA
17	3/4"	11.96	35.64	3/4"	NA	NA
18	1"	23.94	71.35	1"	NA	NA
19	1-1/2"	38.28	114.09	1-1/2"	NA	NA
20	2"	38.28	114.09	2"	NA	NA
21	3"	38.28	114.09	3"	NA	NA
22	4"	38.28	114.09	4"	NA	NA
23	6"	38.28	114.09	6"	NA	NA
24	8"	38.28	114.09	8"	NA	NA
25	10"	38.28	114.09	10"	NA	NA
26	Gallorage charge	1.40	4.17	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	3.20	9.54	Res. Wastewater Only	NA	NA
29	3"	3.20	9.54	Sprinkler Heads	NA	NA
30	4"	3.20	9.54	Reuse	NA	NA
31	6"	3.20	9.54			
32	8"	3.20	9.54			
33	10"	3.20	9.54			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Tomoka/Twin Rivers

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	231,522	(10,702)	0	220,820	A-5
2	Utility Land & Land Rights	2,000		0	2,000	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(68,458)	2,043	0	(66,414)	A-9
5	Less: CIAC	(48,415)	0	0	(48,415)	A-12
6	Accumulated Amortization of CIAC	37,347	0	0	37,347	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	13,314		0	13,314	A-1
11	Total Rate Base	167,311	(8,659)	0	158,652	
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

Tomoka/Twin Rivers

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	(10,702)	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	2,043	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	(8,659)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Tomoka/Twin Rivers

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 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	44,566		0	44,566	88,255	132,821	E-2w	198.03%
2 Other Revenues	370		0	370	0	370	E-2w	0.00%
3 OPERATING REVENUES	44,936	0	0	44,936	88,255	133,191		196.40%
4 Operation & Maintenance	98,644		0	98,644	1,303	99,947	B-5	
5 Depreciation, net of CIAC Amort.	5,896	(336)	0	5,560		5,560	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	7,151	(121)	0	7,029	3,969	10,998	B-15	
8 Provision for Income Taxes	(25,321)		0	(25,321)	30,372	5,050	C-1	
9 OPERATING EXPENSES	86,369	(458)	0	85,912	35,644	121,556		
10 NET OPERATING INCOME	(41,433)	458	0	(40,975)	52,611	11,635		
11 RATE BASE	158,652			158,652		158,652	A-1	
12 RATE OF RETURN	-26.12%			-25.83%		7.33%		
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

Tomoka/Twin Rivers

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	(336)	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	(121)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	88,255	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,303	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	3,971	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	44,936	0
18	Plus Required Revenue Adjustment	88,255	0
19	Rate Year Revenue at Proposed Rates	133,191	0
20			
21	Less Operating Expenses Before Income Taxes	(116,505)	0
22	Less Interest Expense	(3,593)	0
23	Taxable Income	13,093	0
24	Income Tax at Composite Rate of 38.58%	5,050	0
25	Less Income Tax at Present Rates	25,321	0
26			
27	Income Tax Adjustment	30,372	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Tomoka/Twin Rivers
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	58,787	37.05%	6.00%	2.22%	3,527	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	88,181	55.58%	9.12%	5.07%	8,042	D-2
5	Customer Deposits	1,101	0.69%	6.00%	0.04%	66	D-2
6	Accumulated Deferred Income Taxes	10,583	6.67%	0.00%	0.00%	0	D-2
7	Total	158,652	100.00%		7.33%	11,635	
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

Tomoka/Twin Rivers
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	2,000	0.00%	0	2,000	0.00%	0	2,000	0.00%	0
7	304.2	Structures & Improvements	28,139	14.29%	4,021	28,139	0.00%	0	28,139	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	14.29%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	14.29%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	14,050	14.29%	2,008	14,050	0.00%	0	14,050	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	14.29%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	14.29%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	13,594	14.29%	1,943	13,594	0.00%	0	13,594	0.00%	0
14	311.2	Pumping Equipment	19,109	14.29%	2,731	20,331	0.00%	0	20,331	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	14.29%	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	321	0.00%	0	321	0.00%	0	321	0.00%	0
20	320.3	Water Treatment Equipment	19,112	0.00%	0	19,333	0.00%	0	30,063	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	34,708	0.00%	0	37,499	0.00%	0	70,992	0.00%	0
27	331.4	Transm. & Distribution Mains	75,186	0.00%	0	76,699	0.00%	0	83,118	0.00%	0
28	333.4	Services	9,542	0.00%	0	9,542	0.00%	0	9,542	0.00%	0
29	334.4	Meters & Meter Installations	17,107	0.00%	0	23,028	0.00%	0	25,227	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	590	0.00%	0	4,550	0.00%	0	12,873	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	64	0.00%	0	64	0.00%	0	64	0.00%	0
46		TOTAL	233,522		10,702	249,151		0	310,313		0
		Total Land and Land Rights	2,000		0	2,000		0	2,000		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Tomoka/Twin Rivers

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

Tomoka/Twin Rivers

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	6,527	14.29%	933	7,386	0.00%	0	8,263	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	14.29%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	14.29%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,631	14.29%	233	2,100	0.00%	0	2,568	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	14.29%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	14.29%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	5,247	14.29%	750	5,926	0.00%	0	6,606	0.00%	0
14	311.2	Pumping Equipment	894	14.29%	128	(1,136)	0.00%	0	(119)	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	14.29%	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	(788)	0.00%	0	(772)	0.00%	0	(756)	0.00%	0
20	320.3	Water Treatment Equipment	7,161	0.00%	0	7,867	0.00%	0	6,971	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	3,615	0.00%	0	4,274	0.00%	0	2,347	0.00%	0
27	331.4	Transm. & Distribution Mains	30,106	0.00%	0	31,536	0.00%	0	32,418	0.00%	0
28	333.4	Services	5,687	0.00%	0	5,742	0.00%	0	5,965	0.00%	0
29	334.4	Meters & Meter Installations	8,511	0.00%	0	9,049	0.00%	0	8,555	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	16	0.00%	0	434	0.00%	0	1,922	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	(149)	0.00%	0	(148)	0.00%	0	(142)	0.00%	0
46		TOTAL	68,458		2,043	72,258		0	74,599		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Tomoka/Twin Rivers

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) Useful Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	(9) Non-Used & Useful %	(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

Tomoka/Twin Rivers
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 % Amount	(6) Adjusted Balance	(7) Non-Used & Useful % Amount	(9) Adjusted Balance	(10) Non-Used & Useful % Amount			
WATER										
Cash CIAC:										
1	Water Treatment Equipment	47,686	0.00%	0	48,278	0.00%	0	48,278	0.00%	0
2	Meter Fees	194	0.00%	0	270	0.00%	0	270	0.00%	0
3	Main Extension Charge	514	0.00%	0	891	0.00%	0	891	0.00%	0
4	Service Installation Fees	22	0.00%	0	143	0.00%	0	143	0.00%	0
5	Total Cash CIAC	48,415		0	49,582		0	49,582		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	48,415		0	49,582		0	49,582		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

Tomoka/Twin Rivers
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	37,328	0.00%	0	38,872	0.00%	0	40,469	0.00%	0
2	Meter Fees	9	0.00%	0	21	0.00%	0	34	0.00%	0
3	Main Extension Charge	10	0.00%	0	27	0.00%	0	50	0.00%	0
4	Service Installation Fees	0	0.00%	0	1	0.00%	0	4	0.00%	0
5	Total Cash	37,347		0	38,920		0	40,557		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	37,347		0	38,920		0	40,557		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

Tomoka/Twin Rivers
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	853	853	85.71%	731
8	305.2 Collect. & Impound Reservoirs	0	0	0	85.71%	0
9	306.2 Lake, River & Other Intakes	0	0	0	85.71%	0
10	307.2 Wells & Springs	0	468	468	85.71%	401
11	308.2 Infiltration Galleries & Tunnels	0	0	0	85.71%	0
12	309.2 Supply Mains	0	0	0	85.71%	0
13	310.2 Power Generation Equipment	0	680	680	85.71%	583
14	311.2 Pumping Equipment	0	961	961	85.71%	823
15	339.2 Other Plant & Misc. Equipment	0	0	0	85.71%	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	16	16	100.00%	16
20	320.3 Water Treatment Equipment	0	869	869	100.00%	869
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	938	938	100.00%	938
27	331.4 Transm. & Distribution Mains	0	1,671	1,671	100.00%	1,671
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	857	857	100.00%	857
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	107	107	100.00%	107
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	7,419	7,419		6,996
	Composite U&U Rate				94.30%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,523)	(1,523)		(1,436)
48	NET DEPRECIATION EXPENSE - WATER	0	5,896	5,896		5,560
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer
Florida Public Service Commission
Tomoka/Twin Rivers

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			(6)	(7)	(8)	(9)
		2005	Utility	Adjusted	Used & Useful %	Used & Useful Depreciation Expense		
		Per Books	Adjustments	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
Tomoka/Twin Rivers
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	2,022	2,505	2,623		7,151	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 @ 4.62%			(121)		(121)	
5	Total Test Year Adjustments	0	0	(121)	0	(121)	
6	Adjusted Test Year (2005)	2,022	2,505	2,502	0	7,029	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	71				71	E-13
9	Payroll Tax Adjustment		(555)			(555)	B-5
10	Plant in Service Adjustment			582		582	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	71	(555)	582	0	98	
13	Adjusted Intermed. Year (2006)	2,093	1,951	3,084	0	7,128	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		(602)			(602)	B-5
17	Plant in Service Adjustment			1,353		1,353	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	(602)	1,353	0	751	
20	Adjusted Projected Rate Year (2007)	2,093	1,349	4,436	0	7,879	
21	RAFTs Assoc. with Revenue Increase	5,137				5,137	B-3
22	Total Projected Rate Year (2007)	7,231	1,349	4,436	0	13,016	
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**

**Tomoka/Twin Rivers
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	83.47	166.94	-	-	166.94	1.03	171.42	343	543	200	85.71%	85.71%	100.00%	

* 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	83.47	1.03	No	86	167	167	-	-	-	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	105,330	210,660	25,650	821.29%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Tomoka/Twin Rivers
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

Tomoka/Twin Rivers
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	273.5	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

*

**Welaka/Saratoga Harbour
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.

Welaka/Saratoga Harbour
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>		
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Rate Schedule - Interim Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

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		61.84%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	10.25	16.59	5/8" X 3/4"	NA	NA
3	3/4"	15.39	24.91	3/4"	NA	NA
4	1"	25.65	41.51	1"	NA	NA
5	1-1/2"	51.32	83.05	1-1/2"	NA	NA
6	2"	82.08	132.84	2"	NA	NA
7	3"	164.15	265.66	3"	NA	NA
8	4"	256.48	415.08	4"	NA	NA
9	6"	512.99	830.21	6"	NA	NA
10	8"	820.78	1,328.32	8"	NA	NA
11	10"	1,179.86	1,909.45	10"	NA	NA
12	Gallonage, Block 1	4.65	7.53	Gallonage cap (gallons)	NA	NA
13	Block 2	-	-	Gallonage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.25	16.59	5/8" X 3/4"	NA	NA
17	3/4"	15.39	24.91	3/4"	NA	NA
18	1"	25.65	41.51	1"	NA	NA
19	1-1/2"	51.32	83.05	1-1/2"	NA	NA
20	2"	82.08	132.84	2"	NA	NA
21	3"	164.15	265.66	3"	NA	NA
22	4"	256.48	415.08	4"	NA	NA
23	6"	512.99	830.21	6"	NA	NA
24	8"	820.78	1,328.32	8"	NA	NA
25	10"	1,179.86	1,909.45	10"	NA	NA
26	Gallonage charge	4.65	7.53	Gallonage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.86	11.10	Res. Wastewater Only	NA	NA
29	3"	13.68	22.14	Sprinkler Heads	NA	NA
30	4"	21.38	34.60	Reuse	NA	NA
31	6"	42.76	69.20			
32	8"	68.39	110.68			
33	10"	98.33	159.13			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 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	216,444	(21,554)	0	194,890	A-5
2	Utility Land & Land Rights	4,864		0	4,864	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(74,152)	10,074	0	(64,078)	A-9
5	Less: CIAC	(25,635)	0	0	(25,635)	A-12
6	Accumulated Amortization of CIAC	5,864	0	0	5,864	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	15,615		0	15,615	A-1
11	Total Rate Base	143,000	(11,480)	0	131,519	
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

Welaka/Saratoga Harbour

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	(21,554)	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	10,074	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	(11,480)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

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

Schedule: G-4 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	45,786		0	45,786	28,312	74,098	E-2w	61.84%
2 Other Revenues	395		0	395	0	395	E-2w	0.00%
3 OPERATING REVENUES	46,181	0	0	46,181	28,312	74,493		61.31%
4 Operation & Maintenance	47,468		0	47,468	418	47,886	B-5	
5 Depreciation, net of CIAC Amort.	5,908	(531)	0	5,377		5,377	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	6,125	(272)	0	5,853	1,273	7,126	B-15	
8 Provision for Income Taxes	(4,542)		0	(4,542)	8,806	4,265	C-1	
9 OPERATING EXPENSES	54,958	(802)	0	54,156	10,498	64,654		
10 NET OPERATING INCOME	(8,778)	802	0	(7,975)	17,815	9,839		
11 RATE BASE	131,519			131,519		131,519	A-1	
12 RATE OF RETURN	-6.67%			-6.06%		7.48%		
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

Welaka/Saratoga Harbour

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	(531)	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	(272)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	28,312	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	418	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,274	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	46,181	0
18	Plus Required Revenue Adjustment	28,312	0
19	Rate Year Revenue at Proposed Rates	74,493	0
20			
21	Less Operating Expenses Before Income Taxes	(60,389)	0
22	Less Interest Expense	(3,049)	0
23	Taxable Income	11,055	0
24	Income Tax at Composite Rate of 38.58%	4,265	0
25	Less Income Tax at Present Rates	4,542	0
26			
27	Income Tax Adjustment	8,806	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 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	49,640	37.74%	6.00%	2.26%	2,978	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	74,460	56.62%	9.12%	5.16%	6,791	D-2
5	Customer Deposits	1,171	0.89%	6.00%	0.05%	70	D-2
6	Accumulated Deferred Income Taxes	6,248	4.75%	0.00%	0.00%	0	D-2
7	Total	131,519	100.00%		7.48%	9,839	
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
Welaka/Saratoga Harbour
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	148	0.00%	0	148	0.00%	0	148	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,898	0.00%	0	6,023	0.00%	0	8,186	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,163	0.00%	0	1,163	0.00%	0	1,163	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	16,345	0.00%	0	18,238	0.00%	0	18,238	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,864	0.00%	0	4,864	0.00%	0	4,864	0.00%	0
18	304.3	Structures & Improvements	0	54.46%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	54.46%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	9,410	54.46%	5,125	9,455	0.00%	0	9,995	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	54.46%	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	54.46%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	54.46%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	138,477	0.00%	0	140,427	0.00%	0	146,707	0.00%	0
27	331.4	Transm. & Distribution Mains	25,456	64.54%	16,429	50,134	64.14%	32,155	109,428	64.14%	70,185
28	333.4	Services	5,903	0.00%	0	5,903	0.00%	0	5,903	0.00%	0
29	334.4	Meters & Meter Installations	13,295	0.00%	0	16,419	0.00%	0	16,591	0.00%	0
30	335.4	Hydrants	0	64.54%	0	0	64.14%	0	0	64.14%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	348	0.00%	0	2,687	0.00%	0	7,600	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	221,308		21,554	255,461		32,155	328,823		70,185
		Total Land and Land Rights	4,864		0	4,864		0	4,864		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Welaka/Saratoga Harbour

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

			(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.	Account Name	Balance	%	Amount	Balance	%	Amount	Balance	%	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

Welaka/Saratoga Harbour

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	(22)	0.00%	0	(19)	0.00%	0	(15)	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	1,891	0.00%	0	2,019	0.00%	0	1,425	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	961	0.00%	0	1,000	0.00%	0	1,038	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	654	0.00%	0	962	0.00%	0	1,874	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	54.46%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	54.46%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,734	54.46%	944	1,998	0.00%	0	479	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	54.46%	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	54.46%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	54.46%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	49,423	0.00%	0	53,136	0.00%	0	56,380	0.00%	0
27	331.4	Transm. & Distribution Mains	14,145	64.54%	9,129	11,858	64.14%	7,605	6,635	64.14%	4,255
28	333.4	Services	2,960	0.00%	0	3,107	0.00%	0	3,255	0.00%	0
29	334.4	Meters & Meter Installations	2,398	0.00%	0	2,486	0.00%	0	1,461	0.00%	0
30	335.4	Hydrants	0	64.54%	0	0	64.14%	0	0	64.14%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9	0.00%	0	256	0.00%	0	1,135	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	74,152		10,074	76,803		7,605	73,667		4,255
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year Ending 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			(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	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

Welaka/Saratoga Harbour

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	6,579	0.00%	0	7,656	0.00%	0	8,786	0.00%	0
2	Meter Fees	3,301	0.00%	0	3,440	0.00%	0	3,585	0.00%	0
3	Main Extension Charge	4,256	0.00%	0	4,849	0.00%	0	5,569	0.00%	0
4	Service Installation Fees	11,499	0.00%	0	11,813	0.00%	0	12,044	0.00%	0
5	Total Cash CIAC	25,635		0	27,757		0	29,984		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	25,635		0	27,757		0	29,984		0
	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

Welaka/Saratoga Harbour
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	524	0.00%	0	742	0.00%	0	991	0.00%	0
2	Meter Fees	66	0.00%	0	235	0.00%	0	411	0.00%	0
3	Main Extension Charge	415	0.00%	0	516	0.00%	0	653	0.00%	0
4	Service Installation Fees	4,859	0.00%	0	5,151	0.00%	0	5,450	0.00%	0
5	Total Cash	5,864		0	6,645		0	7,505		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	5,864		0	6,645		0	7,505		0
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
Welaka/Saratoga Harbour
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	4	4	100.00%	4
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	179	179	100.00%	179
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	39	39	100.00%	39
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	825	825	100.00%	825
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	45.54%	0
19	311.3 Pumping Equipment	0	0	0	45.54%	0
20	320.3 Water Treatment Equipment	0	428	428	45.54%	195
21	339.3 Other Plant & Misc. Equipment	0	0	0	45.54%	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	45.54%	0
25	311.4 Pumping Equipment	0	0	0	45.54%	0
26	330.4 Distr. Reservoirs & Standpipes	0	3,743	3,743	100.00%	3,743
27	331.4 Transm. & Distribution Mains	0	566	566	35.46%	201
28	333.4 Services	0	148	148	100.00%	148
29	334.4 Meters & Meter Installations	0	666	666	100.00%	666
30	335.4 Hydrants	0	0	0	35.46%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	63	63	100.00%	63
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	6,660	6,660		6,062
	Composite U&U Rate				91.02%	
47	(LESS) AMORTIZATION OF CIAC	0	(752)	(752)		(684)
48	NET DEPRECIATION EXPENSE - WATER	0	5,908	5,908		5,377
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 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)	(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
Welaka/Saratoga Harbour
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	2,078	1,318	2,728		6,125	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 @ 9.97%			(272)		(272)	
5	Total Test Year Adjustments	0	0	(272)	0	(272)	
6	Adjusted Test Year (2005)	2,078	1,318	2,456	0	5,853	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	74				74	E-13
9	Payroll Tax Adjustment		(11)			(11)	B-5
10	Plant in Service Adjustment			2,212		2,212	A-5
11	Non-U&U Adjustment @ 12.84%			(284)		(284)	
12	Total 2006 Adjustments	74	(11)	1,928	0	1,991	
13	Adjusted Intermed. Year (2006)	2,152	1,308	4,384	0	7,844	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	29				29	E-13
16	Payroll Tax Adjustment		303			303	B-5
17	Plant in Service Adjustment			2,062		2,062	A-5
18	Non-U&U Adjustment @ 21.67%			(447)		(447)	
19	Total 2007 Adjustments	29	303	1,615	0	1,947	
20	Adjusted Projected Rate Year (2007)	2,181	1,611	5,999	0	9,791	
21	RAFTs Assoc. with Revenue Increase	2,911				2,911	B-3
22	Total Projected Rate Year (2007)	5,092	1,611	5,999	0	12,703	
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**

Welaka/Saratoga Harbour

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 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	31.88	-	0.23	31.65	-	1.03	32.57	186	186	-	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	31.88	1.03	No	33	64	64	140	280	140	45.54%	45.54%

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	34,628	69,256	43,200	160.31%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

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

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

Florida Public Service Commission

Schedule: F-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

Welaka/Saratoga Harbour

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		(8)
						Interim	Permanent*	Interim Note
Water								
1	143.0	149.1	150.8	421	35.46%	35.46%	35.86%	

*

Sewer

2

NA

*

**Zephyr Shores
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.

Zephyr Shores
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

Zephyr Shores
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		92.87%	SEWER		14.29%
1	Residential			Residential		
2	5/8" X 3/4"	6.30	12.15	5/8" X 3/4"	11.39	13.02
3	3/4"	9.47	18.27	3/4"	11.39	13.02
4	1"	15.76	30.40	1"	11.39	13.02
5	1-1/2"	31.51	60.77	1-1/2"	11.39	13.02
6	2"	50.43	97.27	2"	11.39	13.02
7	3"	100.84	194.49	3"	11.39	13.02
8	4"	157.58	303.93	4"	11.39	13.02
9	6"	315.14	607.82	6"	11.39	13.02
10	8"	504.23	972.53	8"	11.39	13.02
11	10"	724.83	1,398.00	10"	11.39	13.02
12	Gallorage, Block 1	5.03	9.70	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	9.54	10.90
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	6.30	12.15	5/8" X 3/4"	11.39	13.02
17	3/4"	9.47	18.27	3/4"	17.08	19.52
18	1"	15.76	30.40	1"	28.48	32.55
19	1-1/2"	31.51	60.77	1-1/2"	56.93	65.07
20	2"	50.43	97.27	2"	91.11	104.13
21	3"	100.84	194.49	3"	182.22	208.26
22	4"	157.58	303.93	4"	284.72	325.41
23	6"	315.14	607.82	6"	569.41	650.78
24	8"	504.23	972.53	8"	911.08	1,041.27
25	10"	724.83	1,398.00	10"	1,309.66	1,496.81
26	Gallorage charge	5.03	9.70	Gallorage charge	11.46	13.10
27	Fire Protection			Flat Rate		
28	2"	4.20	8.10	Res. Wastewater Only	27.63	31.58
29	3"	8.40	16.20	Sprinkler Heads	-	-
30	4"	13.15	25.36	Reuse	-	-
31	6"	26.25	50.63			
32	8"	42.03	81.06			
33	10"	60.40	116.50			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Zephyr Shores

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	225,072	0	0	225,072	A-5
2	Utility Land & Land Rights	4,896		0	4,896	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	386	0	0	386	A-9
5	Less: CIAC	(49,244)	0	0	(49,244)	A-12
6	Accumulated Amortization of CIAC	22,589	0	0	22,589	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	53,565		0	53,565	A-1
11	Total Rate Base	257,264	0	0	257,264	
SEWER						
12	Utility Plant in Service	298,793	0	0	298,793	A-6
13	Utility Land & Land Rights	44,384		0	44,384	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(129,573)	0	0	(129,573)	A-10
16	Less: CIAC	(83,582)	0	0	(83,582)	A-12
17	Accumulated Amortization of CIAC	36,813	0	0	36,813	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	53,355		0	53,355	A-2
21	Total Rate Base	220,190	0	0	220,190	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Zephyr Shores

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	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	0	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	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Zephyr Shores

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	74,530		0	74,530	69,218	143,748	E-2w	92.87%
2 Other Revenues	1,023		0	1,023	0	1,023	E-2w	0.00%
3 OPERATING REVENUES	75,553	0	0	75,553	69,218	144,771		91.62%
4 Operation & Maintenance	98,719		0	98,719	1,022	99,741	B-5	
5 Depreciation, net of CIAC Amort.	5,803	0	0	5,803		5,803	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	9,421	0	0	9,421	3,113	12,534	B-15	
8 Provision for Income Taxes	(14,737)		0	(14,737)	22,822	8,086	C-1	
9 OPERATING EXPENSES	99,206	0	0	99,206	26,957	126,163		
10 NET OPERATING INCOME	(23,653)	0	0	(23,653)	42,261	18,608		
11 RATE BASE	257,264			257,264		257,264	A-1	
12 RATE OF RETURN	-9.19%			-9.19%		7.23%		
Sewer								
13 Sewer Sales Revenues	135,979		0	135,979	19,431	155,410	E-2s	14.29%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	135,979	0	0	135,979	19,431	155,410		14.29%
16 Operation & Maintenance	111,699		0	111,699	287	111,986	B-6	
17 Depreciation, net of CIAC Amort.	9,220	0	0	9,220		9,220	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	10,820	0	0	10,820	874	11,693	B-15	
20 Provision for Income Taxes	1,883		0	1,883	4,931	6,814	C-1	
21 OPERATING EXPENSES	133,622	0	0	133,622	6,092	139,714		
22 NET OPERATING INCOME	2,356	0	0	2,356	13,340	15,696		
23 RATE BASE	220,190			220,190		220,190	A-2	
24 RATE OF RETURN	1.07%			1.07%		7.13%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Zephyr Shores

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	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>69,218</u>	<u>19,431</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>1,022</u>	<u>287</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>3,115</u>	<u>874</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	75,553	135,979
18	Plus Required Revenue Adjustment	<u>69,218</u>	<u>19,431</u>
19	Rate Year Revenue at Proposed Rates	144,771	155,410
20			
21	Less Operating Expenses Before Income Taxes	(118,078)	(132,900)
22	Less Interest Expense	(5,733)	(4,845)
23	Taxable Income	20,961	17,665
24	Income Tax at Composite Rate of 38.58%	8,086	6,814
25	Less Income Tax at Present Rates	<u>14,737</u>	<u>(1,883)</u>
26			
27	Income Tax Adjustment	<u>22,822</u>	<u>4,931</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Zephyr Shores

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	94,116	36.58%	6.00%	2.19%	5,647	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	141,173	54.87%	9.12%	5.00%	12,875	D-2
5	Customer Deposits	1,433	0.56%	6.00%	0.03%	86	D-2
6	Accumulated Deferred Income Taxes	20,542	7.98%	0.00%	0.00%	0	D-2
7	Total	<u>257,264</u>	<u>100.00%</u>		<u>7.23%</u>	<u>18,608</u>	
SEWER							
8	Long-Term Debt	79,317	36.02%	6.00%	2.16%	4,759	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	118,976	54.03%	9.12%	4.93%	10,851	D-2
12	Customer Deposits	1,433	0.65%	6.00%	0.04%	86	D-2
13	Accumulated Deferred Income Taxes	20,464	9.29%	0.00%	0.00%	0	D-2
14	Total	<u>220,190</u>	<u>100.00%</u>		<u>7.13%</u>	<u>15,696</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

Zephyr Shores
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	1,061	0.00%	0	1,061	0.00%	0	1,061	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	38,978	0.00%	0	38,978	0.00%	0	38,978	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	8,602	0.00%	0	8,602	0.00%	0	8,602	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	23,475	0.00%	0	25,383	0.00%	0	35,875	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	22,136	0.00%	0	22,136	0.00%	0	22,136	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,896	0.00%	0	4,896	0.00%	0	4,896	0.00%	0
18	304.3	Structures & Improvements	121	0.00%	0	523	0.00%	0	523	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	986	0.00%	0	1,141	0.00%	0	1,141	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	63,092	0.00%	0	63,092	0.00%	0	63,092	0.00%	0
27	331.4	Transm. & Distribution Mains	34,577	0.00%	0	45,247	0.00%	0	149,053	0.00%	0
28	333.4	Services	2,015	0.00%	0	2,015	0.00%	0	2,015	0.00%	0
29	334.4	Meters & Meter Installations	28,884	0.00%	0	30,703	0.00%	0	35,418	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	1,146	0.00%	0	8,832	0.00%	0	24,985	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>229,968</u>		<u>0</u>	<u>252,608</u>		<u>0</u>	<u>387,775</u>		<u>0</u>
		Total Land and Land Rights	<u>4,896</u>		<u>0</u>	<u>4,896</u>		<u>0</u>	<u>4,896</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Zephyr Shores
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

(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 Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	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	2,695	0.00%	0	2,695	0.00%	0	2,695	0.00%	0	2,695	0.00%	0	2,695	0.00%	0	2,695	0.00%	0	2,695	0.00%	0
3	352.1	Franchises	503	0.00%	0	503	0.00%	0	503	0.00%	0	503	0.00%	0	503	0.00%	0	503	0.00%	0	503	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT																					
6	353.2	Land & Land Rights	43,036	0.00%	0	43,036	0.00%	0	43,036	0.00%	0	43,036	0.00%	0	43,036	0.00%	0	43,036	0.00%	0	43,036	0.00%	0
7	354.2	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
8	355.2	Power Generation 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
9	360.2	Collection Sewers - Force	131,669	0.00%	0	131,669	0.00%	0	131,669	0.00%	0	133,519	0.00%	0	133,519	0.00%	0	133,519	0.00%	0	133,519	0.00%	0
10	361.2	Collection Sewers - Gravity	3,349	0.00%	0	3,340	0.00%	0	3,340	0.00%	0	3,238	0.00%	0	3,238	0.00%	0	3,238	0.00%	0	3,238	0.00%	0
11	362.2	Special Collecting Structures	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
12	363.2	Services to Customers	1,304	0.00%	0	1,304	0.00%	0	1,304	0.00%	0	1,304	0.00%	0	1,304	0.00%	0	1,304	0.00%	0	1,304	0.00%	0
13	364.2	Flow Measuring Devices	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	365.2	Flow Measuring Installations	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	389.2	Other Plant & Misc. 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
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	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	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	29,781	0.00%	0	29,781	0.00%	0	29,781	0.00%	0	29,781	0.00%	0	29,781	0.00%	0	29,781	0.00%	0	29,781	0.00%	0
21	371.3	Pumping Equipment	128,156	0.00%	0	129,621	0.00%	0	129,621	0.00%	0	130,018	0.00%	0	130,018	0.00%	0	130,018	0.00%	0	130,018	0.00%	0
22	389.3	Other Plant & Misc. 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
23		TREATMENT AND DISPOSAL PLANT																					
24	353.4	Land & Land Rights	1,348	0.00%	0	1,348	0.00%	0	1,348	0.00%	0	1,348	0.00%	0	1,348	0.00%	0	1,348	0.00%	0	1,348	0.00%	0
25	354.4	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
26	355.4	Power Generation 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
27	380.4	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
28	381.4	Plant Sewers	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
29	382.4	Outfall Sewer Lines	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
30	389.4	Other Plant & Misc. 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
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1,141	0.00%	0	8,798	0.00%	0	8,798	0.00%	0	24,890	0.00%	0	24,890	0.00%	0	24,890	0.00%	0	24,890	0.00%	0
55	391.7	Transportation 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
56	392.7	Stores 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
57	393.7	Tools, Shop & Garage Equipment	195	0.00%	0	846	0.00%	0	846	0.00%	0	846	0.00%	0	846	0.00%	0	846	0.00%	0	846	0.00%	0
58	394.7	Laboratory 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
59	395.7	Power Operated 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
60	396.7	Communication Equipment																					

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Zephyr Shores

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	408	0.00%	0	434	0.00%	0	461	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	(7,746)	0.00%	0	(6,556)	0.00%	0	(5,340)	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	(6,508)	0.00%	0	(6,222)	0.00%	0	(5,935)	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	8,876	0.00%	0	9,553	0.00%	0	10,453	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	(8,182)	0.00%	0	(7,075)	0.00%	0	(5,969)	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	1	0.00%	0	12	0.00%	0	28	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	(17,081)	0.00%	0	(17,031)	0.00%	0	(16,979)	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	11,313	0.00%	0	13,018	0.00%	0	14,724	0.00%	0
27	331.4	Transm. & Distribution Mains	15,061	0.00%	0	14,585	0.00%	0	5,167	0.00%	0
28	333.4	Services	767	0.00%	0	818	0.00%	0	868	0.00%	0
29	334.4	Meters & Meter Installations	2,676	0.00%	0	1,757	0.00%	0	(233)	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	31	0.00%	0	843	0.00%	0	3,730	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	(386)		0	4,136		0	976		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Zephyr Shores

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	885	0.00%	0	983	0.00%	0	1,053	0.00%	0
3	352.1	Franchises	244	0.00%	0	256	0.00%	0	269	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	67,667	0.00%	0	72,051	0.00%	0	76,192	0.00%	0
10	361.2	Collection Sewers - Gravity	1,337	0.00%	0	1,392	0.00%	0	1,234	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	574	0.00%	0	609	0.00%	0	643	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	19,318	0.00%	0	20,821	0.00%	0	21,856	0.00%	0
21	371.3	Pumping Equipment	39,518	0.00%	0	46,538	0.00%	0	53,446	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	30	0.00%	0	839	0.00%	0	3,716	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	12	0.00%	0	62	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	129,573		0	143,501		0	158,470		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

Zephyr Shores
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 %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	43,642	0.00%	0	43,642	0.00%	0	43,642	0.00%	0
2	Meter Fees	5,305	0.00%	0	5,305	0.00%	0	5,305	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	297	0.00%	0	297	0.00%	0	297	0.00%	0
5	Total Cash CIAC	49,244		0	49,244		0	49,244		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	49,244		0	49,244		0	49,244		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	74,482	0.00%	0	74,882	0.00%	0	75,782	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	148	0.00%	0	480	0.00%	0
16	Service Installation Fees	9,100	0.00%	0	9,153	0.00%	0	9,271	0.00%	0
17	Total Cash CIAC	83,582		0	84,182		0	85,533		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	83,582		0	84,182		0	85,533		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Zephyr Shores
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	19,920	0.00%	0	21,346	0.00%	0	22,722	0.00%	0
2	Meter Fees	2,642	0.00%	0	2,907	0.00%	0	3,173	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	26	0.00%	0	34	0.00%	0	41	0.00%	0
5	Total Cash	22,589		0	24,288		0	25,936		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	22,589		0	24,288		0	25,936		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	29,946	0.00%	0	34,016	0.00%	0	37,899	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	5	0.00%	0
16	Service Installation Fees	6,866	0.00%	0	7,106	0.00%	0	7,347	0.00%	0
17	Total Cash	36,813		0	41,121		0	45,252		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	36,813		0	41,121		0	45,252		0

Net Depreciation Expense - Water
Florida Public Service Commission
Zephyr Shores
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)
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	
3	302.1 Franchises	0	27	27	100.00%	27	
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	1,181	1,181	100.00%	1,181	
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	287	287	100.00%	287	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	
12	309.2 Supply Mains	0	671	671	100.00%	671	
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	
14	311.2 Pumping Equipment	0	1,107	1,107	100.00%	1,107	
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	4	4	100.00%	4	
19	311.3 Pumping Equipment	0	0	0	100.00%	0	
20	320.3 Water Treatment Equipment	0	46	46	100.00%	46	
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	1,705	1,705	100.00%	1,705	
27	331.4 Transm. & Distribution Mains	0	768	768	100.00%	768	
28	333.4 Services	0	50	50	100.00%	50	
29	334.4 Meters & Meter Installations	0	1,444	1,444	100.00%	1,444	
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	207	207	100.00%	207	
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	7,497	7,497		7,497	
	Composite U&U Rate				100.00%		
47	(LESS) AMORTIZATION OF CIAC	0	(1,694)	(1,694)		(1,694)	
48	NET DEPRECIATION EXPENSE - WATER	0	5,803	5,803		5,803	
49	Net Depr Expense Used & Useful	0					

Net Depreciation Expense - Sewer

Florida Public Service Commission

Zephyr Shores

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	108	108	100.00%	108	
3	352.1 Franchises	0	13	13	100.00%	13	
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	100.00%	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	4,385	4,385	100.00%	4,385	
10	361.2 Collection Sewers - Gravity	0	74	74	100.00%	74	
11	362.2 Special Collecting Structures	0	0	0	100.00%	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	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	1,656	1,656	100.00%	1,656	
21	371.3 Pumping Equipment	0	7,125	7,125	100.00%	7,125	
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	0	0	100.00%	0	
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	206	206	100.00%	206	
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	13,601	13,601		13,601	
	Composite NU&U Rate					100.00%	
64	(LESS) AMORTIZATION OF CIAC	0	(4,381)	(4,381)		(4,381)	
65	NET DEPRECIATION EXPENSE - SEWER	0	9,220	9,220		9,220	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Zephyr Shores
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	3,400	2,277	3,744		9,421	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)	3,400	2,277	3,744	0	9,421	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	78				78	E-13
9	Payroll Tax Adjustment		(1,232)			(1,232)	B-5
10	Plant in Service Adjustment			(758)		(758)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	78	(1,232)	(758)	0	(1,912)	
13	Adjusted Intermed. Year (2006)	3,477	1,046	2,986	0	7,510	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		217			217	B-5
17	Plant in Service Adjustment			813		813	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	217	813	0	1,030	
20	Adjusted Projected Rate Year (2007)	3,477	1,263	3,799	0	8,540	
21	RAFs Assoc. with Revenue Increase	5,035				5,035	B-3
22	Total Projected Rate Year (2007)	8,512	1,263	3,799	0	13,575	
Sewer							
23	Test Year (2005) Per Books	6,119	734	3,966		10,820	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)	6,119	734	3,966	0	10,820	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	87				87	E-2
31	Payroll Tax Adjustment		(434)			(434)	B-6
32	Plant in Service Adjustment			(802)		(802)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	87	(434)	(802)	0	(1,150)	
35	Adjusted Intermed. Year (2006)	6,206	300	3,164	0	9,670	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	(15)				(15)	E-2
38	Payroll Tax Adjustment		818			818	B-6
39	Plant in Service Adjustment			861		861	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	(15)	818	861	0	1,664	
42	Adjusted Projected Rate Year (2007)	6,191	1,118	4,025	0	11,334	
43	RAFs Assoc. with Revenue Increase	1,605				1,605	B-3
43	Total Projected Rate Year (2007)	7,796	1,118	4,025	0	12,940	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

Zephyr Shores

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	108.33	216.67	-	-	216.67	1.05	226.67	530	530	-	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	108.33	1.05	No	113	217	217	-	-	-	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	148,800	297,600	6,761	4401.85%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Zephyr Shores

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	0	0.00	Inter- 0	Connected -		100.00%	100.00%	Inter- 0	Connected	100.00%	100.00%	100.00%	100.00%

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

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Zephyr Shores
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	518.5	543.8	553.4	524	103.77%	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	516.0	539.0	547.9	498	108.22%	100.00%	100.00%	Inter-Connected
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* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.