

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

Docket No. 080121-WS

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

Putnam County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP .....
- CON .....
- CTR .....
- BCP .....
- GOL .....
- OFC .....
- ROA .....
- GER .....
- SEA .....
- SEC .....
- OTH .....

**Aqua Utilities Florida, Inc.**

Filed May 2008

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**Interlachen Lake/Park Manor  
RATE BASE**

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**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) <b>Historical Test Year 2007</b>		(4) Adjusted Average Balance	(5) <b>Pro Forma Test Year</b>		(6) Adjusted Average Balance	(7) Supporting Schedules
	Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Supporting Schedules	
1 Utility Plant in Service	154,119	16,171	170,289	45,362	215,652	A-5	
2 Utility Land & Land Rights	4,306	0	4,306	0	4,306	A-5	
3 Less: Non-Used & Useful Plant	0	(4,425)	(4,425)	0	(4,425)	A-7	
4 Construction Work in Progress	0	0	0	0	0		
5 Less: Accumulated Depreciation	(62,869)	(2,201)	(65,070)	14,634	(50,436)	A-9	
6 Less: CIAC	(75,322)	0	(75,322)	0	(75,322)	A-12	
7 Accumulated Amortization of CIAC	36,961	415	37,375	0	37,375	A-14	
8 Acquisition Adjustments	0	0	0	0	0		
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0		
10 Less: Advances For Construction		0	0	0	0	A-16	
11 Working Capital Allowance	0	29,537	29,537	11,789	41,326	A-17, A-3	
12 Total Rate Base	<u>57,195</u>	<u>39,496</u>	<u>96,691</u>	<u>71,785</u>	<u>168,476</u>		

## Schedule of Sewer Rate Base

## Florida Public Service Commission

## Interlachen Lake/Park Manor

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	57,347	1,741	59,088	480	59,568	A-6
2 Utility Land & Land Rights	1,011	0	1,011	0	1,011	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(34,670)	(232)	(34,902)	(2)	(34,903)	A-10
6 Less: CIAC	(738)	0	(738)	0	(738)	A-12
7 Accumulated Amortization of CIAC	681	(1)	680	0	680	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	3,929	3,929	1,269	5,198	A-17, A-3
12 Total Rate Base	<u>23,632</u>	<u>5,436</u>	<u>29,068</u>	<u>1,748</u>	<u>30,816</u>	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 1 of 2  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	14,488	1,559	
3	Allocation of Corp Structures & Improvements	1,683	181	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>16,171</u>	<u>1,741</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	4,462	480	
10	Meter replacement cost	57,540	NA	
11	(Less) Retirement of existing meters	(16,640)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>45,362</u>	<u>480</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(4,425)</u>	<u>-</u>	
24				
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	1,983	213	
30	Allocation of Corp Structures & Improvements	173	19	
31		-	-	
32	PSC Depr Rate Correction	45	-	
33		-	-	
34	Total 2007 Adjustments	<u>2,201</u>	<u>232</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	15	2	
38	Meter Replacements			
39	Retirement of existing meters	(16,640)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	1,023	NA	
41	Salvage	968	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(14,634)</u>	<u>2</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 2 of 2  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			
2				A-12
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			
10				A-14
11	PSC Depr Rate Correction	415	(1)	
12	Total 2007 Adjustments	415	(1)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			
25	Not Applicable	-	-	A-16
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			
28				A-17
29	2007 Based on Balance Sheet method; details A-17	29,537	3,929	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	11,789	1,269	



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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-4  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	Description	(1)	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>				
1	12/31/95 Balance			
	1996			
2	Additions			
3	Retirements			
4	Adjustments			
5	12/31/96 Balance		_____	_____
	1997			
6	Additions			
7	Retirements			
8	Adjustments			
9	12/31/97 Balance		_____	_____
	1998			
10	Additions			
11	Retirements			
12	Adjustments			
13	12/31/98 Balance		_____	_____
	1999			
14	Additions			
15	Retirements			
16	Adjustments			
17	12/31/99 Balance		_____	_____
	2000			
18	Additions			
19	Retirements			
20	Adjustments			
21	12/31/00 Balance		_____	_____
	2001			
22	Additions			
23	Retirements			
24	Adjustments			
25	12/31/01 Balance		_____	_____

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-4  
Page: 2 of 2  
Preparer: R Griffin

Explanation: Schedule A-4 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
26 Additions		
27 Retirements		
28 Adjustments		
29 12/31/02 Balance		
2003		
30 Additions		
31 Retirements		
32 Adjustments		
33 06/30/04 Amend. Order Balance	142,148	53,771
2004		
34 Additions	0	0
35 Retirements	0	0
36 Adjustments	1	1
37 12/31/04 Balance	142,149	53,772
2005		
38 Additions	0	0
39 Retirements	0	0
40 Adjustments	0	0
41 12/31/05 Balance	142,149	53,772
2006		
42 Additions	24,024	7,290
43 Retirements	(6,976)	(1,755)
44 Adjustments	0	0
45 12/31/06 Balance	159,197	59,307
2007		
46 Additions	439	0
47 Retirements	(1,276)	(1,028)
48 Adjustments	0	0
49 Allocations	18,877	2,032
50 12/31/07 Balance	177,237	60,311

Supporting Schedules: A-5, A-6

**Schedule of Water Plant in Service By Primary Account**

**Florida Public Service Commission**

Test Year Average balance  
**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: A-5  
 Page: 1 of 3  
 Preparer: R Griffin/J Guastella

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 Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Balance	Amount	Non-Used %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	5,089	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,500	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	24,637	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	4,306	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	16,181	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	9,019	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	49,785	14.80%	7,368	0	14.80%	0
28	333.4	Services	1,756	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	16,738	0.00%	0	40,900	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	1,683	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	14,488	0.00%	0	4,462	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	4,140	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	976	0.00%	0	0	0.00%	0
46		TOTAL	<u>174,595</u>		<u>7,368</u>	<u>45,362</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18	304.3	Structures & Improvements	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
19	311.3	Pumping Equipment	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
29	334.4	Meters & Meter Installations	17,916	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,738
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	976	976	976	976	976	976	976	976	976	976	976	976	976	976
46		TOTAL	159,197	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,425
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
**Interlachen Lake/Park Manor**  
**Docket No. 060121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18	304.3	Structures & Improvements	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
19	311.3	Pumping Equipment	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	49,380	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,785
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
29	334.4	Meters & Meter Installations	17,916	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,738
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,628	1,661	1,661	1,661	1,661	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,683
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	11,444	11,971	13,044	13,196	13,578	13,871	14,337	14,646	15,594	16,183	16,326	16,972	17,176	14,488
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	976	976	976	976	976	976	976	976	976	976	976	976	976	976
46		TOTAL	172,270	171,993	173,065	173,218	173,600	173,933	174,398	174,707	175,656	176,244	176,387	177,033	177,237	174,595
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	4,530	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	12,866	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	48	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	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
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,515	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	2,085	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	1,011	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	4,441	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	14,502	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	7,993	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	9,368	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	181	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1,559	0.00%	0	480	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		60,099		0	480		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530
10	361.2	Collection Sewers - Gravity	13,815	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,866
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	48	48	48	48	48	48	48	48	48	48	48	48	48	48
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25	354.4	Structures & Improvements	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.8	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Storas Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	59,307	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,358
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance  
Interlachen Lake/Park Manor  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6  
Page: 3 of 3  
Preparer: R Griffin/J Guastella

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

Table with columns: Line No., Acct No., Account Name, (1) Prior Year 12/2006, (2) Jan, (3) Feb, (4) Mar, (5) Apr, (6) May, (7) Jun, (8) Jul, (9) Aug, (10) Sep, (11) Oct, (12) Nov, (13) 12/2007, (14) Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.



## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: A-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

Historical 2007 &amp; Pro Forma

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

Line No.	(1) Description	(2)	(3)	(4)	(5)
		Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>					
1	Plant in Service	7,368	0	7,368	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(2,943)	0	(2,943)	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	<u>4,425</u>	<u>0</u>	<u>4,425</u>	
<b>Sewer</b>					
9	Plant in Service	0	0	0	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	A-10
12	Less: CIAC	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: A-8

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-8  
Page: 2 of 2  
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	56,593	31,380
	2004		
34	Additions	2,232	1,080
35	Retirements	0	0
36	Adjustments	(28,362)	(8,109)
37	12/31/04 Balance	30,463	24,351
	2005		
38	Additions	2,353	768
39	Retirements	0	0
40	Adjustments	121	2
41	12/31/05 Balance	32,937	25,121
	2006		
42	Additions	3,587	1,518
43	Retirements	(6,976)	(1,755)
44	Adjustments	31,795	9,576
45	12/31/06 Balance	61,343	34,460
	2007		
46	Additions	5,407	2,318
47	Retirements	(1,276)	(1,028)
48	Adjustments	91	0
49	Allocations	3,477	374
50	12/31/07 Balance	69,042	36,123

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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 Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	3,588	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	(2,688)	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	7,408	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	8,232	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	4,842	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	14,575	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	19,886	14.80%	2,943	0	14.80%	0
28	333.4	Services	1,778	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	3,994	0.00%	0	(14,649)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	173	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,983	0.00%	0	15	0.00%	0
38	341.5	Transportation Equipment	747	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	302	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	252	0.00%	0	0	0.00%	0
46		TOTAL	65,070		2,943	(14,634)		0

**Schedule of Water Accumulated Depreciation By Primary Account**

Test Year Average balance  
**Interlechen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: A-9  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,503	3,516	3,529	3,543	3,556	3,569	3,582	3,596	3,609	3,622	3,635	3,649	3,662	3,582
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,730)	(2,723)	(2,716)	(2,709)	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,688)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	6,792	6,894	6,997	7,100	7,202	7,305	7,408	7,510	7,613	7,716	7,818	7,921	8,024	7,408
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,980	8,022	8,064	8,106	8,148	8,190	8,232	8,275	8,317	8,359	8,401	8,443	8,485	8,232
19	311.3	Pumping Equipment	4,616	4,654	4,691	4,729	4,767	4,804	4,842	4,879	4,917	4,954	4,992	5,030	5,067	4,842
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,241	14,294	14,346	14,399	14,451	14,504	14,556	14,609	14,661	14,714	14,766	14,819	14,871	14,556
27	331.4	Transm. & Distribution Mains	19,306	19,403	19,500	19,596	19,693	19,789	19,886	19,982	20,079	20,175	20,272	20,369	20,465	19,886
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
29	334.4	Meters & Meter Installations	4,756	3,549	3,619	3,688	3,757	3,827	3,896	3,965	4,034	4,104	4,173	4,242	4,312	3,994
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	747	747	747	747	747	747	747	747	747	747	747	747	747	747
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	172	194	216	237	259	280	302	323	345	367	388	410	431	302
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	203	211	219	227	236	244	252	260	268	276	284	292	301	252
46		TOTAL	61,343	60,517	60,968	61,419	61,869	62,320	62,771	63,221	63,672	64,122	64,573	65,024	65,474	62,869

Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average balance  
**Interlachen Lake/Park Manor**  
**Docket No. 060121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,503	3,517	3,531	3,545	3,559	3,573	3,588	3,602	3,616	3,630	3,644	3,658	3,672	3,588
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,730)	(2,723)	(2,716)	(2,709)	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,688)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	6,792	6,894	6,997	7,100	7,202	7,305	7,408	7,510	7,613	7,716	7,818	7,921	8,024	7,408
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,980	8,022	8,064	8,106	8,148	8,190	8,232	8,275	8,317	8,359	8,401	8,443	8,485	8,232
19	311.3	Pumping Equipment	4,616	4,654	4,691	4,729	4,767	4,804	4,842	4,879	4,917	4,954	4,992	5,030	5,067	4,842
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,241	14,297	14,352	14,408	14,463	14,519	14,575	14,630	14,686	14,741	14,797	14,852	14,908	14,575
27	331.4	Transm. & Distribution Mains	19,306	19,403	19,500	19,596	19,693	19,789	19,886	19,982	20,079	20,175	20,272	20,369	20,465	19,886
28	333.4	Services	1,756	1,760	1,763	1,767	1,771	1,774	1,778	1,782	1,785	1,789	1,793	1,796	1,800	1,778
29	334.4	Meters & Meter Installations	4,756	3,549	3,619	3,688	3,757	3,827	3,896	3,965	4,034	4,104	4,173	4,242	4,312	3,994
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	152	155	159	162	166	169	173	176	180	183	187	191	194	173
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	825	992	1,173	1,356	1,545	1,737	1,937	2,140	2,357	2,582	2,808	3,044	3,283	1,983
38	341.5	Transportation Equipment	747	747	747	747	747	747	747	747	747	747	747	747	747	747
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	172	194	216	237	259	280	302	323	345	367	388	410	431	302
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	203	211	219	227	236	244	252	260	268	276	284	292	301	252
46		TOTAL	62,320	61,672	62,315	62,960	63,610	64,265	64,925	65,581	66,269	66,956	67,644	68,342	69,042	65,070

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

Page: 1 of 3

Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Balance	(5) Amount	(6) Non-Used %	(7) Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	184	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	7,783	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	(19)	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	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
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,095	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	147	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	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
25	354.4	Structures & Improvements	1,975	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	13,096	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	3,555	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	6,855	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	19	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	213	0.00%	0	2	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	34,902		0	2		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: A-10  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella  
 Explanation: Provide the month ending Per Books balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	108	121	133	146	158	171	184	196	209	221	234	246	259	184
10	361.2	Collection Sewers - Gravity	8,590	7,585	7,809	7,833	7,656	7,680	7,704	7,727	7,751	7,775	7,799	7,822	7,846	7,783
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	(20)	(20)	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,069	1,074	1,078	1,082	1,086	1,091	1,095	1,099	1,103	1,107	1,112	1,116	1,120	1,095
21	371.3	Pumping Equipment	89	99	108	118	128	137	147	157	166	176	186	195	205	147
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,906	1,917	1,929	1,940	1,952	1,963	1,975	1,987	1,998	2,010	2,021	2,033	2,044	1,975
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,693	12,780	12,827	12,894	12,961	13,029	13,096	13,163	13,230	13,297	13,364	13,431	13,499	13,096
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	3,430	3,450	3,471	3,492	3,513	3,534	3,555	3,575	3,596	3,617	3,638	3,659	3,679	3,555
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	6,595	6,639	6,682	6,725	6,769	6,812	6,855	6,899	6,942	6,986	7,029	7,072	7,116	6,855
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	368.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	34,460	33,625	33,818	34,011	34,204	34,397	34,591	34,784	34,977	35,170	35,363	35,556	35,749	34,670



Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	108	121	133	146	158	171	184	196	209	221	234	246	259	184
10	361.2	Collection Sewers - Gravity	8,590	7,585	7,609	7,633	7,656	7,680	7,704	7,727	7,751	7,775	7,799	7,822	7,846	7,783
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	(20)	(20)	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,069	1,074	1,078	1,082	1,086	1,091	1,095	1,099	1,103	1,107	1,112	1,116	1,120	1,095
21	371.3	Pumping Equipment	89	99	108	118	128	137	147	157	166	176	186	195	205	147
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,906	1,917	1,929	1,940	1,952	1,963	1,975	1,987	1,998	2,010	2,021	2,033	2,044	1,975
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,693	12,760	12,827	12,894	12,961	13,029	13,096	13,163	13,230	13,297	13,364	13,431	13,499	13,096
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	3,430	3,450	3,471	3,492	3,513	3,534	3,555	3,575	3,596	3,617	3,638	3,659	3,679	3,555
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	6,595	6,639	6,682	6,725	6,769	6,812	6,855	6,899	6,942	6,986	7,029	7,072	7,116	6,855
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	16	17	17	17	18	18	19	19	19	20	20	21	21	19
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	89	107	126	146	166	187	208	230	254	278	302	328	353	213
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	34,565	33,748	33,961	34,175	34,388	34,603	34,818	35,033	35,250	35,468	35,686	35,904	36,124	34,902

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: A-11

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	64,790	724
	2004		
26	Additions	1,379	0
27	Adjustments	0	0
28	12/31/04 Balance	66,169	724
	2005		
29	Additions	2,758	0
30	Adjustments	0	0
31	12/31/05 Balance	68,927	724
	2006		
32	Additions	2,758	0
33	Adjustments	0	0
34	12/31/06 Balance	71,685	724
	2007		
35	Additions	6,104	61
36	Adjustments	0	0
37	12/31/07 Balance	77,789	785

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 1 of 3

Preparer: R Griffin/J Guastella

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.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Amount	(5) Amount	(6) Non-Used %	(7) Useful Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	51,875	0.00%	0		0.00%	0
4	334	Meter Fees	8,268	0.00%	0		0.00%	0
5	331	Main Extension Charge	10,920	0.00%	0		0.00%	0
6	333	Service Installation Fees	4,258	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>75,322</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>75,322</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	14	0.00%	0		0.00%	0
24	363	Service Installation Fees	724	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>738</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>738</u>		<u>0</u>	<u>0</u>		<u>0</u>

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

Test Year Average balance

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	50,099	50,099	50,099	50,799	51,499	51,499	52,899	52,899	52,899	52,899	52,899	52,899	52,899	51,875
4	334	Meter Fees	8,040	8,040	8,040	8,130	8,220	8,220	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,268
5	331	Main Extension Charge	9,652	9,652	9,652	10,098	10,544	10,544	11,436	11,436	11,436	11,436	12,024	12,024	12,024	10,920
6	333	Service Installation Fees	3,895	3,895	3,895	4,038	4,181	4,181	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,258
7		Total Cash CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789	75,322
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789	75,322
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	61	61	61	14
24	363	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
25		Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Schedule: A-12

Docket No. 060121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Prepared: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	50,099	50,099	50,099	50,799	51,499	51,499	52,899	52,899	52,899	52,899	52,899	52,899	52,899	51,875
4	334 Meter Fees	8,040	8,040	8,040	8,130	8,220	8,220	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,268
5	331 Main Extension Charge	9,652	9,652	9,652	10,098	10,544	10,544	11,436	11,436	11,436	11,436	12,024	12,024	12,024	10,920
6	333 Service Installation Fees	3,895	3,895	3,895	4,038	4,181	4,181	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,258
7	Total Cash CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789	75,322
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789	75,322
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	61	61	61	14
24	363 Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
25	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-13  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance		
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance		
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance		
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance		

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-13  
Page: 2 of 2  
Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	30,131	635
	2004		
26	Additions	845	10
27	Adjustments	2	0
28	12/31/04 Balance	30,978	645
	2005		
29	Additions	860	10
30	Adjustments	(1)	(1)
31	12/31/05 Balance	31,837	654
	2006		
32	Additions	5,692	45
33	Adjustments	(1,705)	(19)
34	12/31/06 Balance	35,824	680
	2007		
35	Additions	2,323	16
36	Adjustments	820	(16)
37	12/31/07 Balance	38,967	680

Supporting Schedules: A-14



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

**Florida Public Service Commission**

Test Year Average Balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-14

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	34,997	0.00%	0		0.00%	0
4	334 Meter Fees	1,567	0.00%	0		0.00%	0
5	331 Main Extension Charge	594	0.00%	0		0.00%	0
6	333 Service Installation Fees	218	0.00%	0		0.00%	0
7	Total Cash	<u>37,375</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>37,375</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	0	0.00%	0		0.00%	0
24	363 Service Installation Fees	680	0.00%	0		0.00%	0
25	Total Cash	<u>680</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>680</u>		<u>0</u>	<u>0</u>		<u>0</u>

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

Test Year Average Balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	33,827	33,966	34,106	34,245	34,384	34,523	34,668	34,819	34,970	35,121	35,271	35,422	35,575	34,684
4	334	Meter Fees	1,361	1,386	1,411	1,435	1,460	1,484	1,509	1,536	1,562	1,588	1,615	1,641	1,668	1,512
5	331	Main Extension Charge	471	485	498	513	527	542	558	574	591	608	624	642	660	561
6	333	Service Installation Fees	165	171	177	183	189	196	202	209	216	223	230	237	245	204
7		Total Cash AAC	35,824	36,008	36,192	36,376	36,560	36,744	36,937	37,138	37,339	37,540	37,741	37,943	38,147	36,961
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	35,824	36,008	36,192	36,376	36,560	36,744	36,937	37,138	37,339	37,540	37,741	37,943	38,147	36,961
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	680	680	680	680	680	680	680	680	680	680	680	680	696	681
25		Total Cash AAC	680	680	680	680	680	680	680	680	680	680	680	680	696	681
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	680	680	680	680	680	680	680	680	680	680	680	680	696	681

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

Test Year Average Balance

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	33,827	34,016	34,206	34,399	34,594	34,789	34,989	35,189	35,390	35,590	35,791	35,991	36,191	34,997
4	334 Meter Fees	1,361	1,395	1,428	1,462	1,496	1,531	1,566	1,601	1,636	1,671	1,706	1,741	1,776	1,567
5	331 Main Extension Charge	471	490	508	528	548	569	591	613	635	657	681	704	727	594
6	333 Service Installation Fees	165	173	181	190	199	207	217	226	235	245	254	263	272	218
7	Total Cash AAC	35,824	36,074	36,324	36,578	36,837	37,095	37,362	37,629	37,896	38,163	38,431	38,699	38,967	37,375
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	35,824	36,074	36,324	36,578	36,837	37,095	37,362	37,629	37,896	38,163	38,431	38,699	38,967	37,375
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363 Service Installation Fees	680	680	680	680	680	680	680	680	680	680	680	680	680	680
25	Total Cash AAC	680	680	680	680	680	680	680	680	680	680	680	680	680	680
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	680	680	680	680	680	680	680	680	680	680	680	680	680	680

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Interlachen Lake/Park Manor**

Schedule: A-15

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

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

---

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

**Schedule of Water and Sewer Advances for Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor  
Docket No. 080121-WS  
0**

Schedule: A-16  
Page: 1 of 1  
Preparer: R Griffin

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

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

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>0.765%</u>	<u>0.759%</u>
25	Assets Allocated - Water (line 10 x line 23)	19,916	20,170
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(16,431)</u>	<u>(2,553)</u>
27			
28	Allocation Percentage - Sewer	<u>0.083%</u>	<u>0.082%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	2,159	2,171
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>(1,781)</u>	<u>(275)</u>
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	12,622	11,920
39	Sewer	1,667	1,574
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	459
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>16,106</u>	<u>29,537</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>2,044</u>	<u>3,929</u>

Supporting Schedules: A-18, A-19

Comperative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Schedule: A-18  
Page: 1 of 1  
Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,839,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,039,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,812	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Interlachen Lake/Park Manor  
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

Schedule: A-19  
Page: 1 of 1  
Preparer: S Anzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902



**Interlachen Lake/Park Manor  
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Water Net Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: B-1  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules	
1	OPERATING REVENUES	76,605	(586)	76,019	0	76,019	36,622	112,641	B-4, E-2
2	Operation & Maintenance	58,187	6,759	64,947	8,181	73,128	541	73,669	B-5
3	Depreciation, net of CIAC Amort., U&U	3,085	1,667	4,751	1,394	6,146	0	6,146	B-13
4	Amortization	0	1,402	1,402	0	1,402	0	1,402	B-3
5	Taxes Other Than Income	6,528	1,898	8,426	1,006	9,432	1,648	11,080	B-15
6	Provision for Income Taxes	3,397	(5,478)	(2,082)	(4,614)	(6,696)	13,283	6,587	C-1, B-3
7	OPERATING EXPENSES	71,196	6,248	77,445	5,967	83,412	15,471	98,883	
8	NET OPERATING INCOME	5,409	(6,834)	(1,426)	(5,967)	(7,393)	21,150	13,758	
9	RATE BASE	57,195	39,496	96,691	71,785	168,476		168,476	A-1
10	RATE OF RETURN	9.46%		-1.47%				8.17%	

**Schedule of Sewer Net Operating Income**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: B-2  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	15,056	(132)	14,924	0	14,924	22,547	37,471	B-4, E-2
2	Operation & Maintenance	31,335	(5,481)	25,855	1,651	27,506	333	27,839	B-6
3	Depreciation, net of CIAC Amort.,U&U	2,301	285	2,586	40	2,626	0	2,626	B-14
4	Amortization	0	185	185	0	185	0	185	B-3
5	Taxes Other Than Income	747	1,330	2,077	21	2,098	1,015	3,113	B-15
6	Provision for Income Taxes	(7,456)	1,155	(6,301)	(674)	(6,975)	8,178	1,203	C-1, B-3
7	OPERATING EXPENSES	26,928	(2,526)	24,402	1,039	25,441	9,525	34,966	
8	NET OPERATING INCOME	(11,872)	2,394	(9,478)	(1,039)	(10,517)	13,022	2,505	
9	RATE BASE	23,632	5,436	29,068	1,748	30,816		30,816	A-2
10	RATE OF RETURN	-50.24%		-32.61%				8.13%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: B-3  
 Page: 1 of 4  
 Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	(586)		E-2
4		Billed less Booked Revenue		(132)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(586)</u>	<u>(132)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	177	603
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	162	61
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA/711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	342	37
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	67	7
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	56	6
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	37	4
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	3	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	287	31
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	12,209	(6,196)
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(195)	(21)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(125)	(14)
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(1,251)		
41					
42		TOTAL O&M ADJUSTMENTS	<u>11,769</u>	<u>(5,481)</u>	
43			6,759		

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

Schedule: B-3  
 Page: 2 of 4  
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	2,457	265	
4	Allocation of Corp Structures & Improvements	42	5	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	91	-	
7	PSC Depr Rate Correction, Amort CIAC	(820)	16	
8	Reduction for NU&U	(104)	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>1,667</u>	<u>285</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	1,402	185	
14	-	0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>1,402</u>	<u>185</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(51)	(6)
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	2,073	1,335
21	Property tax adjustment		0	0
22	Property tax adjustment	NU&U portion of Property Taxes	(124)	0
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,898</u>	<u>1,330</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(5,478)	1,155	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(5,478)</u>	<u>1,155</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>11,258</u>	<u>(2,526)</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

Schedule: B-3  
 Page: 3 of 4  
 Preparer: S Szczygiel

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>			
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08		B-5, B-6
5	601/701		656	248	
6	601/701		858	427	
7	601/701		1,290	139	
8	601/701		0	0	
9	603/703	Salaries & Wages - Officers, Exec.	0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	0	
11	610/710	Purchased Water / Sewer Treatment	374	310	
12	NA /711	Sludge Removal Expense	0	0	
13	615/715	Purchased Power	0	0	
14	616/716	Fuel for Purchased Power	0	0	
15	618/718	Chemicals	0	0	
16	620/720	Materials & Supplies	0	0	
17	631/731	Contractual Services - Engineering	0	0	
18	632/732	Contractual Services - Accounting	0	0	
19	633/733	Contractual Services - Legal	0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	0	
21	634/734		38	4	
22	634/734		147	16	
			FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	11	1
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(461)	(50)
24	634/734		Additional 2008 Service Co employee benefits	100	11
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	63	7
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	5	1
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(401)	(43)
29	636/736		Additional 2008 ACO employee benefits	451	49
30	636/736		0	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	64	7
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	486	52
35	656/756	Insurance - Vehicle	0	0	
36	657/757	Insurance - General Liability	0	0	
37	658/758	Insurance - Workman's Comp.	0	0	
38	659/759	Insurance - Other	0	0	
39	660/760	Advertising Expense	0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	3,930	423
41	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
42	670/770	Bad Debt Expense	0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	455	49
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>	<u>8,065</u>	<u>1,651</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 4 of 4  
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	1,023	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	372	40	I
6		0	0	
7				
8		0	0	
9		0	0	
10		0	0	
11	TOTAL	<u>1,394</u>	<u>40</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	127	52	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(82)	(38)	
22	Property taxes associated with Pro Forma plant	992	8	
23	Property Tax adjustment for Non-Used & Useful plant	(31)	0	
24	TOTAL	<u>1,006</u>	<u>21</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(4,614)	(674)	
28	TOTAL	<u>(4,614)</u>	<u>(674)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>5,850</u>	<u>1,039</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>36,622</u>	<u>22,547</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>541</u>	<u>333</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,648</u>	<u>1,015</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	76,019	14,924	B-1, B-2
46	Plus Required Revenue Adjustment	<u>36,622</u>	<u>22,547</u>	
47	Rate Year Revenue at Proposed Rates	<u>112,641</u>	<u>37,471</u>	
48				
49	Less Operating Expenses Before Income Taxes	(92,297)	(33,763)	B-1, B-2
50	Less Interest Expense	<u>(3,270)</u>	<u>(589)</u>	D-1
51	Taxable Income	<u>17,075</u>	<u>3,119</u>	
52	Income Tax at Composite Rate of 38.575%	6,587	1,203	
53	Less Income Tax at Present Rates	6,696	6,975	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>13,283</u>	<u>8,178</u>	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: B-4  
 Page: 1 of 1  
 Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

(1) WATER			(2)	(3) SEWER			(4)
Line No.	Account No. and Description	Revenues		Account No. and Description	Revenues		
1	<b>WATER SALES</b>			<b>SEWER SALES</b>			
2	460.1 Unmetered Water Revenue	0		521.1 Flat Rate - Residential	0		
3	461.1 Metered - Residential	74,497		521.2 Flat Rate - Commercial	0		
4	461.2 Metered - Commercial	1,368		521.3 Flat Rate - Industrial	0		
5	461.3 Metered - Industrial	0		521.4 Flat Rate - Public Authorities	0		
6	461.4 Metered - Public Authorities	0		521.5 Flat Rate - Multi-Family	0		
7	461.5 Metered - Multi-Family	0		521.6 Flat Rate - Other	0		
8	461.6 Metered - Other	0		522.1 Measured - Residential	13,129		
9	462.1 Public Fire Protection	0		522.2 Measured - Commercial	1,927		
10	462.2 Private Fire Protection	0		522.3 Measured - Industrial	0		
11	464.0 Other Sales - Public Authorities	0		522.4 Measured - Public Authorities	0		
12	465.0 Irrigation Customers	0		522.5 Measured - Multi-Family	0		
13	466.0 Sales for Resale	0		523.0 Other Sales - Public Authorities	0		
14	467.0 Interdepartmental Sales	0		524.0 Revenues From Other Systems	0		
15	475.0 Unbilled Revenues	0		525.0 Interdepartmental Sales	0		
16				526.0 Effluent	0		
17				527.0 Unbilled Revenues	0		
18				540.5 Flat Rate - Reuse	0		
19	<b>TOTAL WATER SALES</b>	<u>75,865</u>		<b>TOTAL SEWER SALES</b>	<u>15,056</u>		
20							
21	<b>OTHER WATER REVENUES</b>			<b>OTHER SEWER REVENUES</b>			
22	470.0 Forfeited Discounts	0		531.0 Sale Of Sludge	0		
23	471.0 Misc. Service Revenues	740		532.0 Forfeited Discounts	0		
24	472.0 Rents From Water Property	0		534.0 Rents From Sewer Property	0		
25	473.0 Interdepartmental Rents	0		535.0 Interdepartmental Rents	0		
26	474.04 Other Water Revenues	0		536.0 Other Sewer Revenues	0		
27	<b>TOTAL OTHER WATER REVENUES</b>	<u>740</u>		<b>TOTAL OTHER SEWER REVENUES</b>	<u>0</u>		
28							
29	<b>TOTAL WATER OPERATING REVENUES</b>	<u>76,605</u>		<b>TOTAL SEWER OPERATING REVENUES</b>	<u>15,056</u>		

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Adjstmnt @ 37.43%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Adjstmnt @ 37.43%	Pro Forma	
1	601 Salaries & Wages - Employees	14,071	284	14,354		14,354		2,921		17,275
2	603 Salaries & Wages - Officers, Exec.	1,020	0	1,020		1,020		0		1,020
3	604 Employee Pensions & Benefits	4,133	0	4,133		4,133		374		4,507
4	610 Purchased Water	0	0	0	0	0		0	0	0
5	615 Purchased Power	5,623	0	5,623		5,623		0		5,623
6	616 Fuel for Purchased Power	509	0	509	(190)	318		0	0	318
7	618 Chemicals	1,437	0	1,437		1,437		0		1,437
8	620 Materials & Supplies	2,835	0	2,835	(1,061)	1,774		0	0	1,774
9	631 Contractual Services - Engineering	90	0	90		90		0		90
10	632 Contractual Services - Accounting	(107)	342	234		234		0		234
11	633 Contractual Services - Legal	248	67	316		316		0		316
12	634 Contractual Services - Mgmt. Fees	6,316	97	6,413		6,413	(164)			6,248
13	635 Contractual Services - Testing	1,930	0	1,930		1,930		0		1,930
14	636 Contractual Services - Other	7,429	287	7,716		7,716		116		7,833
15	641 Rental of Building/Real Prop.	1,054	0	1,054		1,054		64		1,118
16	642 Rental of Equipment	81	0	81		81		0		81
17	650 Transportation Expenses	4,213	0	4,213		4,213		486		4,699
18	656 Insurance - Vehicle	299	0	299		299		0		299
19	657 Insurance - General Liability	1,189	0	1,189		1,189		0		1,189
20	658 Insurance - Workman's Comp.	178	0	178		178		0		178
21	659 Insurance - Other	392	0	392		392		0		392
22	660 Advertising Expense	5	0	5		5		0		5
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		3,930		3,930
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0		0		0
25	670 Bad Debt Expense	2,010	0	2,010		2,010		0		2,010
26	675 Miscellaneous Expense	3,232	6,935	10,167		10,167		455		10,623
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>58,187</b>	<b>8,011</b>	<b>66,198</b>	<b>(1,251)</b>	<b>64,947</b>		<b>8,181</b>	<b>0</b>	<b>73,128</b>

Detail of Operation & Maintenance Expenses By Month - Water  
 Total O&M Expenses by Month

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-5  
 Page: 2 of 5  
 Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	889	1,381	1,063	1,105	1,351	1,427	1,096	1,428	4,892	1,413	(2,828)	853	14,071	
2	603 Salaries & Wages - Officers, Exec.	103	122	(371)	110	113	164	141	131	816	181	(627)	137	1,020	
3	604 Employee Pensions & Benefits	366	381	244	381	365	350	357	301	170	355	496	367	4,133	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	501	436	464	481	501	559	537	536	536	396	348	329	5,623	
6	616 Fuel for Purchased Power	0	136	0	0	45	0	45	98	0	0	185	509		
7	618 Chemicals	0	200	108	115	120	118	120	131	120	117	103	185	1,437	
8	620 Materials & Supplies	73	152	209	184	77	72	182	550	512	530	(35)	328	2,835	
9	631 Contractual Services - Engineering	11	11	11	11	11	11	11	0	0	0	0	90		
10	632 Contractual Services - Accounting	79	69	89	(240)	40	40	40	41	(27)	40	43	(301)	(107)	
11	633 Contractual Services - Legal	17	20	20	19	20	23	25	25	204	32	(181)	24	248	
12	634 Contractual Services - Mgmt. Fees	422	421	503	667	648	601	436	263	786	471	592	506	6,316	
13	635 Contractual Services - Testing	139	49	289	74	199	49	143	202	291	49	42	404	1,930	
14	636 Contractual Services - Other	516	501	539	565	581	571	684	612	1,782	690	(237)	625	7,429	
15	641 Rental of Building/Real Prop.	72	86	86	81	84	99	106	104	867	136	(769)	101	1,054	
16	642 Rental of Equipment	6	7	7	6	6	8	8	67	10	(59)	8	81		
17	650 Transportation Expenses	308	337	341	353	379	366	305	396	52	381	669	326	4,213	
18	656 Insurance - Vehicle	25	25	25	25	25	25	25	25	25	25	25	25	299	
19	657 Insurance - General Liability	99	99	99	99	99	99	99	100	99	99	99	99	1,189	
20	658 Insurance - Workman's Comp.	15	15	15	15	15	15	15	15	15	15	15	15	178	
21	659 Insurance - Other	33	33	33	33	33	33	32	33	33	33	33	33	392	
22	660 Advertising Expense	0	0	0	0	0	0	1	1	4	1	(4)	0	5	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	24	375	329	135	595	(256)	71	277	1,155	490	(567)	(618)	2,010	
26	675 Miscellaneous Expense	148	284	177	165	172	203	218	1,164	1,792	279	(1,574)	206	3,232	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,845</b>	<b>5,139</b>	<b>4,261</b>	<b>4,384</b>	<b>5,478</b>	<b>4,579</b>	<b>4,651</b>	<b>6,397</b>	<b>14,290</b>	<b>5,744</b>	<b>(4,417)</b>	<b>3,837</b>	<b>58,187</b>	

**Detail of Operation & Maintenance Expenses By Month - Water Direct Expenses by Month**

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-5  
 Page: 3 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	546	974	653	722	954	957	593	934	784	769	814	376		9,078
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	0		(0)
3	604 Employee Pensions & Benefits	0	(0)	(24)	(0)	(2)	(1)	(2)	(52)	(33)	0	(1)	(0)		(115)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0		0
5	615 Purchased Power	496	430	457	475	495	552	529	528	473	386	404	322		5,546
6	616 Fuel for Purchased Power	0	136	0	0	45	0	0	45	98	0	0	185		509
7	618 Chemicals	0	200	108	115	120	118	120	131	120	117	103	185		1,437
8	620 Materials & Supplies	65	142	199	174	68	60	170	538	413	515	53	317		2,713
9	631 Contractual Services - Engineering	11	11	11	11	11	11	11	11	0	0	0	0		90
10	632 Contractual Services - Accounting	(0)	0	0	(199)	(0)	(0)	(0)	(0)	0	0	0	0		(199)
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		0
12	634 Contractual Services - Mgmt. Fees	(0)	0	0	(0)	(0)	(0)	0	0	0	(0)	(0)	0		0
13	635 Contractual Services - Testing	138	48	288	73	198	48	142	201	283	48	48	403		1,920
14	636 Contractual Services - Other	143	136	195	197	194	197	276	195	193	212	644	194		2,778
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0		0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
17	650 Transportation Expenses	(0)	(0)	0	27	(0)	30	(0)	0	(0)	0	(0)	(0)		58
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0		(0)
19	657 Insurance - General Liability	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)		0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0		0
21	659 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)		(0)
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0		0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0		0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0		0
25	670 Bad Debt Expense	28	380	335	140	600	(250)	78	284	1,210	498	(616)	(612)		2,077
26	675 Miscellaneous Expense	0	108	0	0	0	0	0	950	17	0	0	0		1,075
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,428</b>	<b>2,565</b>	<b>2,224</b>	<b>1,737</b>	<b>2,683</b>	<b>1,724</b>	<b>1,916</b>	<b>3,766</b>	<b>3,557</b>	<b>2,545</b>	<b>1,450</b>	<b>1,371</b>		<b>26,966</b>

Detail of Operation & Maintenance Expenses By Month - Water Intercompany Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor  
Docket No. 080121-WS

Schedule: B-5  
Page: 4 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	40	48	(446)	40	40	78	49	40	63	63	40	50	105	
3	604 Employee Pensions & Benefits	378	395	283	394	380	367	377	370	344	377	372	383	4,420	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	79	69	69	(41)	41	41	40	41	(25)	40	41	(301)	94	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	422	421	502	666	648	601	435	263	783	470	595	505	6,312	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	263	234	212	245	259	223	246	259	271	272	287	278	3,050	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	333	367	371	354	408	370	342	432	353	428	402	361	4,521	
18	656 Insurance - Vehicle	25	25	25	25	25	25	25	25	25	25	25	25	299	
19	657 Insurance - General Liability	99	99	99	99	99	99	98	99	99	99	99	99	1,188	
20	658 Insurance - Workman's Comp.	15	15	15	15	15	15	15	15	15	15	15	15	178	
21	659 Insurance - Other	33	33	33	33	33	33	32	33	33	33	33	33	392	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,686</b>	<b>1,705</b>	<b>1,163</b>	<b>1,829</b>	<b>1,947</b>	<b>1,851</b>	<b>1,660</b>	<b>1,577</b>	<b>1,960</b>	<b>1,822</b>	<b>1,909</b>	<b>1,448</b>	<b>20,559</b>	

**Detail of Operation & Maintenance Expenses By Month - Water Intracompany Expenses**

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-5  
 Page: 5 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated Intracompany O & M** expenses by primary account for each month of the Test Year.

Line No.	(1) Account No. and Name	2007												(14) Total Annual	(15) Allocation Rate
		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec		
1	601 Salaries & Wages - Employees	342	407	409	383	397	470	504	494	4,108	645	(3,642)	476	4,993	46.83%
2	603 Salaries & Wages - Officers, Exec.	63	75	75	70	73	86	92	91	753	118	(668)	87	916	8.59%
3	604 Employee Pensions & Benefits	(12)	(14)	(14)	(13)	(14)	(16)	(17)	(17)	(141)	(22)	125	(16)	(172)	-1.61%
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615 Purchased Power	5	6	6	6	6	7	8	8	63	10	(56)	7	77	0.72%
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620 Materials & Supplies	8	10	10	9	10	11	12	12	100	18	(88)	12	121	1.14%
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	2	(0)	(3)	-0.02%
11	633 Contractual Services - Legal	17	20	20	19	20	23	25	25	204	32	(181)	24	248	2.33%
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	1	(3)	0	4	0.04%
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	1	7	1	(7)	1	9	0.09%
14	636 Contractual Services - Other	110	130	131	123	127	151	162	158	1,318	207	(1,168)	153	1,802	15.02%
15	641 Rental of Building/Real Prop.	72	86	86	81	84	99	106	104	867	136	(769)	101	1,054	9.89%
16	642 Rental of Equipment	6	7	7	6	6	8	8	8	67	10	(59)	8	81	0.76%
17	650 Transportation Expenses	(25)	(30)	(30)	(28)	(29)	(34)	(37)	(36)	(301)	(47)	267	(35)	(365)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660 Advertising Expense	0	0	0	0	0	0	1	1	4	1	(4)	0	5	0.05%
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670 Bad Debt Expense	(5)	(5)	(6)	(5)	(5)	(6)	(7)	(7)	(55)	(9)	49	(6)	(67)	-0.63%
26	675 Miscellaneous Expense	148	176	177	165	172	203	218	214	1,775	279	(1,574)	206	2,158	20.24%
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>731</b>	<b>868</b>	<b>874</b>	<b>818</b>	<b>848</b>	<b>1,003</b>	<b>1,075</b>	<b>1,055</b>	<b>8,773</b>	<b>1,376</b>	<b>(7,777)</b>	<b>1,017</b>	<b>10,663</b>	<b>100.00%</b>
	675863 Service & Sundry input to be allocated to lines 1-26	731	868	874	818	848	1,003	1,075	1,055	8,773	1,376	(7,777)	1,017	10,663	

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

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-6  
 Page: 1 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma	
1	701 Salaries & Wages - Employees	8,476	665	9,140		9,140	814	9,955		
2	703 Salaries & Wages - Officers, Exec.	710	0	710		710	0	710		
3	704 Employee Pensions & Benefits	3,139	0	3,139		3,139	310	3,449		
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0		
5	711 Sludge Removal Expense	6,318	0	6,318		6,318	0	6,318		
6	715 Purchased Power	1,052	0	1,052	0	1,052	0	1,052		
7	716 Fuel for Power Production	0	0	0		0	0	0		
8	718 Chemicals	524	0	524	0	524	0	524		
9	720 Materials & Supplies	864	0	864		864	0	864		
10	731 Contractual Services - Engineering	10	0	10		10	0	10		
11	732 Contractual Services - Accounting	(11)	37	26		26	0	26		
12	733 Contractual Services - Legal	189	7	197		197	0	197		
13	734 Contractual Services - Mgmt. Fees	687	10	697		697	(18)	679		
14	735 Contractual Services - Testing	1,363	0	1,363		1,363	0	1,363		
15	736 Contractual Services - Other	4,865	31	4,896		4,896	13	4,909		
16	741 Rental of Building/Real Prop.	804	0	804		804	7	811		
17	742 Rental of Equipment	62	0	62		62	0	62		
18	750 Transportation Expenses	211	0	211		211	52	263		
19	756 Insurance - Vehicle	33	0	33		33	0	33		
20	757 Insurance - General Liability	129	0	129		129	0	129		
21	758 Insurance - Workman's Comp.	19	0	19		19	0	19		
22	759 Insurance - Other	43	0	43		43	0	43		
23	760 Advertising Expense	4	0	4		4	0	4		
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	423	423		
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0		
26	770 Bad Debt Expense	199	0	199		199	0	199		
27	775 Miscellaneous Expense	1,646	(6,231)	(4,585)		(4,585)	49	(4,535)		
28										
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>31,335</b>	<b>(5,481)</b>	<b>25,855</b>	<b>0</b>	<b>25,855</b>	<b>1,651</b>	<b>27,506</b>		

**Detail of Operation & Maintenance Expenses By Month - Sewer  
Total O&M Expenses by Month**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor  
Docket No. 060121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]**

Schedule: B-6  
Page: 2 of 5  
Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	778	469	735	670	679	684	636	852	4,789	962	(3,443)	666	8,476	
2	703 Salaries & Wages - Officers, Exec.	54	53	9	59	61	72	82	77	800	110	(747)	79	710	
3	704 Employee Pensions & Benefits	274	280	267	280	266	254	254	257	100	256	393	258	3,139	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	288	817	817	1,633	817	(115)	288	817	959	750	(750)	0	6,318	
6	715 Purchased Power	100	86	87	86	85	96	90	96	149	92	28	57	1,052	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	110	63	52	40	0	53	0	52	54	54	46	524	
9	720 Materials & Supplies	7	6	8	189	8	13	28	121	268	157	(18)	79	864	
10	731 Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	10	
11	732 Contractual Services - Accounting	8	7	7	(24)	4	4	4	(5)	4	6	(33)	(11)		
12	733 Contractual Services - Legal	13	13	16	15	15	17	21	20	215	28	(204)	20	189	
13	734 Contractual Services - Mgmt. Fees	46	46	55	73	71	65	47	29	88	51	61	55	687	
14	735 Contractual Services - Testing	118	0	237	1	284	1	136	136	132	100	(7)	227	1,363	
15	736 Contractual Services - Other	193	306	322	325	323	498	370	699	1,956	426	(925)	372	4,865	
16	741 Rental of Building/Real Prop.	57	56	66	63	65	73	88	84	913	119	(866)	85	804	
17	742 Rental of Equipment	4	4	5	5	5	6	7	6	70	9	(66)	7	62	
18	750 Transportation Expenses	16	20	17	17	22	15	6	18	(279)	5	344	10	211	
19	756 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	33	
20	757 Insurance - General Liability	11	11	11	11	11	11	11	11	11	11	10	11	129	
21	758 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	19	
22	759 Insurance - Other	4	4	4	4	4	4	4	4	4	4	3	4	43	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	5	1	(4)	0	4	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	(4)	(4)	(4)	(4)	(4)	(5)	(6)	(5)	(58)	162	136	(5)	199	
27	775 Miscellaneous Expense	117	138	136	129	134	150	181	172	1,870	220	(1,772)	174	1,646	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,090</b>	<b>2,429</b>	<b>2,862</b>	<b>3,585</b>	<b>2,894</b>	<b>1,849</b>	<b>2,305</b>	<b>3,401</b>	<b>12,043</b>	<b>3,525</b>	<b>(7,764)</b>	<b>2,115</b>	<b>31,335</b>	



Detail of Operation & Maintenance Expenses By Month - Sewer  
Direct Expenses by Month

Florida Public Service Commission

Interlachen Lake/Park Manor  
Docket No. 080121-WS

Schedule: B-6  
Page: 3 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	508	206	420	372	370	336	218	455	463	399	657	263	4,666	
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	0	
3	704 Employee Pensions & Benefits	0	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(19)	0	0	(19)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	288	817	817	1,633	817	(115)	288	817	959	750	(750)	0	6,318	
6	715 Purchased Power	96	82	82	81	80	91	84	90	82	83	92	51	993	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	110	63	52	40	0	53	0	52	54	54	46	524	
9	720 Materials & Supplies	0	0	0	182	0	4	18	111	163	143	82	69	772	
10	731 Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	10	
11	732 Contractual Services - Accounting	0	(0)	(0)	(20)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(20)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	0	(0)	0	0	(0)	0	0	(0)	0	0	0	0	0	
14	735 Contractual Services - Testing	118	0	236	0	283	0	135	135	124	99	0	227	1,357	
15	736 Contractual Services - Other	78	196	198	203	196	362	209	543	539	216	359	213	3,313	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	0	(0)	(0)	(0)	(0)	0	0	(0)	0	0	(0)	(0)	(0)	
19	756 Insurance - Vehicle	0	0	0	0	0	0	(0)	0	0	0	0	0	0	
20	757 Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	759 Insurance - Other	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	0	0	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	170	81	0	251	
27	775 Miscellaneous Expense	0	24	0	0	0	0	0	0	0	(24)	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,089</b>	<b>1,436</b>	<b>1,817</b>	<b>2,504</b>	<b>1,787</b>	<b>679</b>	<b>1,005</b>	<b>2,152</b>	<b>2,381</b>	<b>1,890</b>	<b>556</b>	<b>869</b>	<b>18,164</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer  
Intercompany Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Schedule: B-6  
Page: 4 of 5  
Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated & Accrued Intercompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	4	5	(48)	4	4	8	5	4	7	7	4	5	11	
3	704 Employee Pensions & Benefits	284	289	278	290	277	266	268	271	248	275	271	272	3,289	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	9	8	8	(4)	4	4	4	4	(3)	4	4	(32)	10	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	46	46	54	72	70	65	47	28	85	51	64	55	683	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	29	25	23	27	28	24	27	28	29	29	31	30	330	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	36	40	40	38	44	40	37	47	38	46	43	39	489	
19	756 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	32	
20	757 Insurance - General Liability	11	11	11	11	11	11	11	11	11	11	11	11	129	
21	758 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	19	
22	759 Insurance - Other	4	4	4	4	4	4	3	4	4	4	4	4	42	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>425</b>	<b>431</b>	<b>373</b>	<b>446</b>	<b>447</b>	<b>427</b>	<b>407</b>	<b>401</b>	<b>423</b>	<b>432</b>	<b>437</b>	<b>387</b>	<b>5,036</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer  
Intracompany Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor  
Docket No. 080121-WS

Schedule: B-6  
Page: 5 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	701 Salaries & Wages - Employees	270	263	315	298	309	348	418	397	4,326	563	(4,100)	403	3,810	46.83%	
2	703 Salaries & Wages - Officers, Exec.	49	48	58	55	57	64	77	73	793	103	(752)	74	698	8.59%	
3	704 Employee Pensions & Benefits	(9)	(9)	(11)	(10)	(11)	(12)	(14)	(14)	(149)	(19)	141	(14)	(131)	-1.81%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	4	4	5	5	5	5	6	6	67	9	(63)	6	59	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	7	6	8	7	8	8	10	10	105	14	(100)	10	93	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	2	(0)	(2)	-0.02%	
12	733 Contractual Services - Legal	13	13	16	15	15	17	21	20	215	28	(204)	20	189	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	4	0	(3)	0	3	0.04%	
14	735 Contractual Services - Testing	0	0	1	1	1	1	1	1	8	1	(7)	1	7	0.09%	
15	736 Contractual Services - Other	86	84	101	95	99	112	134	127	1,388	181	(1,315)	129	1,222	15.02%	
16	741 Rental of Building/Real Prop.	57	56	66	63	65	73	88	84	913	119	(866)	85	804	9.89%	
17	742 Rental of Equipment	4	4	5	5	5	6	7	6	70	9	(66)	7	62	0.76%	
18	750 Transportation Expenses	(20)	(19)	(23)	(22)	(23)	(25)	(31)	(29)	(317)	(41)	300	(29)	(279)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	5	1	(4)	0	4	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(4)	(4)	(4)	(4)	(4)	(5)	(6)	(5)	(58)	(8)	55	(5)	(51)	-0.63%	
27	775 Miscellaneous Expense	117	114	136	129	134	150	181	172	1,870	243	(1,772)	174	1,646	20.24%	
28																
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>576</b>	<b>562</b>	<b>672</b>	<b>635</b>	<b>660</b>	<b>743</b>	<b>894</b>	<b>848</b>	<b>9,239</b>	<b>1,203</b>	<b>(8,756)</b>	<b>860</b>	<b>8,135</b>	<b>100.00%</b>	
	775863 Service & Sundry input to be allocated to lines 1-27	576	562	672	635	660	743	894	848	9,239	1,203	(8,756)	860	8,135		

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

## Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	15,812	14,354	(1,458)	-9.22%
2	603	Salaries & Wages - Officers, Exec.	0	1,020	1,020	-
3	604	Employee Pensions & Benefits	2,642	4,133	1,491	56.43%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	2,399	5,623	3,224	134.40%
6	616	Fuel for Power Production	401	318	(83)	-20.59%
7	618	Chemicals	1,044	1,437	393	37.63%
8	620	Materials & Supplies	3,764	1,774	(1,990)	-52.88%
9	631	Contractual Services - Engineering	37	90	53	142.38%
10	632	Contractual Services - Accounting	128	234	106	83.19%
11	633	Contractual Services - Legal	753	316	(437)	-58.07%
12	634	Contractual Services - Mgmt. Fees	0	6,413	6,413	-
13	635	Contractual Services - Testing	730	1,930	1,200	164.32%
14	636	Contractual Services - Other	1,115	7,716	6,601	592.04%
15	641	Rental of Building/Real Prop.	257	1,054	797	310.14%
16	642	Rental of Equipment	15	81	66	439.24%
17	650	Transportation Expenses	4,520	4,213	(307)	-6.79%
18	656	Insurance - Vehicle	0	299	299	-
19	657	Insurance - General Liability	917	1,189	272	29.69%
20	658	Insurance - Workman's Comp.	290	178	(112)	-38.51%
21	659	Insurance - Other	4	392	388	9705.08%
22	660	Advertising Expense	41	5	(36)	-87.23%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	272	0	(272)	-100.00%
25	670	Bad Debt Expense	694	2,010	1,316	189.56%
26	675	Miscellaneous Expense	4,604	10,167	5,563	120.83%
<b>27</b>		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>40,439</b>	<b>64,947</b>	<b>24,508</b>	<b>60.60%</b>
28		Total Customers (EOY)	270.0	295.5	25.5	9.44%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				21.90%

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: B-7 Supl

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	Increased fuel costs
7	618	Chemicals	Increased flows
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per regulations
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	7,835	9,140	1,305	16.66%
2	703	Salaries & Wages - Officers, Exec.	0	710	710	-
3	704	Employee Pensions & Benefits	1,522	3,139	1,617	106.23%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	5,110	6,318	1,208	23.63%
6	715	Purchased Power	1,572	1,052	(520)	-33.08%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	537	524	(13)	-2.44%
9	720	Materials & Supplies	1,178	864	(314)	-26.62%
10	731	Contractual Services - Engineering	4	10	6	146.00%
11	732	Contractual Services - Accounting	15	26	11	71.25%
12	733	Contractual Services - Legal	89	197	108	120.99%
13	734	Contractual Services - Mgmt. Fees	0	697	697	-
14	735	Contractual Services - Testing	1,624	1,363	(261)	-16.05%
15	736	Contractual Services - Other	1,150	4,896	3,746	325.74%
16	741	Rental of Building/Real Prop.	30	804	774	2580.57%
17	742	Rental of Equipment	2	62	60	2985.51%
18	750	Transportation Expenses	1,136	211	(925)	-81.46%
19	756	Insurance - Vehicle	0	33	33	-
20	757	Insurance - General Liability	108	129	21	19.73%
21	758	Insurance - Workman's Comp.	120	19	(101)	-83.84%
22	759	Insurance - Other	0	43	43	-
23	760	Advertising Expense	5	4	(1)	-20.11%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	32	0	(32)	-100.00%
26	770	Bad Debt Expense	82	199	117	143.06%
27	775	Miscellaneous Expense	1,916	(4,585)	(6,501)	-339.28%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<b>24,067</b>	<b>25,855</b>	<b>1,788</b>	<b>7.43%</b>
29	Total Customers (EOY)		31.0	31.0	0.0	0.00%
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					11.38%

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Improved plant maintenance
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
27	775	Miscellaneous Expense	

**Contractual Services****Florida Public Service Commission****Interlachen Lake/Park Manor****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	7,542	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	840	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,403	Lab Testing
13	28235APPLIED AQU	Oth-T&D-Ops	515	Oth-T&D-Ops
14	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	900	Oth-T&D-Maint
15				
16				
17				
18				
19				
20				



Analysis of Rate Case Expense

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: B-10  
 Page: 1 of 1  
 Preparer: S Szczyglol

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4	<u>Consulting &amp; Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	Total			<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

	(A)	(B) Water		(C) Sewer		(D)		(E)	
		Total	Allocation %	Allocated Amount	Allocation %	Allocated Amount	Allocated Amount	Allocated Amount	
a	Amortization of Rate Case Expense:								
b									
c									
d		0	1.152%	0		0.124%		0	
e		0		0				0	
f									
g		1,364,000	1.152%	15,719		0.124%		1,692	
h									
i		1,364,000		15,719				1,692	
j									
k		4							
l		341,000		3,930				423	
m									
n	Method of Allocation Between Systems: (Provide Calculation)								

Note: Allocation is by # of customers of the systems in this rate case filing.

## Analysis of Major Maintenance Projects

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: B-11  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	(1) Date	(2) Description	(3) Total Cost	(4) How often to Repeat
1		<b><u>WATER:</u></b>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		<b>TOTAL WATER PROJECTS</b>	0	
11				
12		<b><u>SEWER:</u></b>		
13		None		
14				
15				
16				
17				
18				
19				
20		<b>TOTAL SEWER PROJECTS</b>	0	

**Allocation of Expenses**  
**Intercompany Expenses Per Books**  
**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
 Page: 1 of 2  
 Preparer: S Szczygiel

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

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(4)-(6) Allocation Percentages			(7) Total	(8) Allocation Method	(9)-(11) Amounts Allocated			(12) Total	(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other			Water	Sewer	Other		
1	601	701	Salaries & Wages - Employees					#Custs	0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.75%	0.08%		0.83%	#Custs	105	11	116		14,011
3	604	704	Employee Pensions & Benefits	0.55%	0.41%		0.97%	#Custs	4,420	3,289	7,709		797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.78%	0.08%		0.86%	#Custs	94	10	105		12,175
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.76%	0.08%		0.84%	#Custs	6,312	683	6,995		828,223
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.76%	0.08%		0.84%	#Custs	3,050	330	3,380		400,015
15	641	741	Rental of Building/Real Prop.						0	0	0		
16	642	742	Rental of Equipment						0	0	0		
17	650	750	Transportation Expenses	0.76%	0.08%		0.84%	#Custs	4,521	489	5,010		593,365
18	656	756	Insurance - Vehicle	0.76%	0.08%		0.84%	#Custs	299	32	331		39,196
19	657	757	Insurance - General Liability	0.76%	0.08%		0.84%	#Custs	1,188	129	1,317		155,967
20	658	758	Insurance - Workman's Comp.	0.76%	0.08%		0.84%	#Custs	178	19	197		23,380
21	659	759	Insurance - Other	0.76%	0.08%		0.84%	#Custs	392	42	434		51,436
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses**  
**Intracompany Expenses Per Books**  
**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
 Page: 2 of 2  
 Preparer: S Szczygiel

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

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	(4) Water	(5) Sewer		(6) Other	(7) Total	(9) Water	(10) Sewer		(11) Other	(12) Total			
1	601	701	Salaries & Wages - Employees	0.50%	0.38%		0.88%	#Custs	4,993	3,810		8,803	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.50%	0.38%		0.88%	#Custs	916	698		1,614	183,603
3	604	704	Employee Pensions & Benefits	0.50%	0.38%		0.88%	#Custs	(172)	(131)		(303)	(34,419)
4	610	710	Purchased Water/Sewage Trtmt						0	0		0	-
5	615	715	Purchased Power	0.50%	0.38%		0.88%	#Custs	77	59		136	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.50%	0.38%		0.88%	#Custs	121	93		214	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.50%	0.38%		0.88%	#Custs	(3)	(2)		(4)	(503)
11	633	733	Contractual Services - Legal	0.50%	0.38%		0.88%	#Custs	248	189		438	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.50%	0.38%		0.88%	#Custs	4	3		7	845
13	635	735	Contractual Services - Testing	0.50%	0.38%		0.88%	#Custs	9	7		16	1,820
14	636	736	Contractual Services - Other	0.50%	0.38%		0.88%	#Custs	1,602	1,222		2,824	321,204
15	641	741	Rental of Building/Real Prop.	0.50%	0.38%		0.88%	#Custs	1,054	804		1,858	211,386
16	642	742	Rental of Equipment	0.50%	0.38%		0.88%	#Custs	81	62		143	16,221
17	650	750	Transportation Expenses	0.50%	0.38%		0.88%	#Custs	(365)	(279)		(644)	(73,289)
18	656	756	Insurance - Vehicle	0.50%	0.38%		0.87%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.50%	0.38%		0.88%	#Custs	1	1		1	166
20	658	758	Insurance - Workman's Comp.	0.50%	0.38%		0.88%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.50%	0.38%		0.88%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.50%	0.38%		0.88%	#Custs	5	4		9	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.50%	0.38%		0.88%	#Custs	(67)	(51)		(119)	(13,483)
26	675	775	Miscellaneous Expense	0.47%	0.36%		0.83%	#Custs	2,158	1,646		3,804	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-13

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) - (6) Historical Test Year 2007					(7) - (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful		Depreciation Expense	U & U Expense
					%	Expense		
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	159	10	169	100.00%	169	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	83	0	83	100.00%	83	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	1,232	0	1,232	100.00%	1,232	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	506	0	506	100.00%	506	0	0
19	311.3 Pumping Equipment	451	0	451	100.00%	451	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	630	37	666	100.00%	666	0	0
27	331.4 Transm. & Distribution Mains	1,159	0	1,159	85.20%	987	0	0
28	333.4 Services	0	44	44	100.00%	44	0	0
29	334.4 Meters & Meter Installations	832	0	832	100.00%	832	1,023	1,023
30	335.4 Hydrants	0	0	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	42	42	100.00%	42	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	2,457	2,457	100.00%	2,457	372	372
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	259	0	259	100.00%	259	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	98	0	98	100.00%	98	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	5,407	2,591	7,998		7,826	1,394	1,394
48	Composite U&U Rate				97.86%			
49	(LESS) AMORTIZATION OF CIAC	(2,323)	(820)	(3,142)		(3,075)	0	0
50								
51	NET DEPRECIATION EXPENSE	3,085	1,771	4,855		4,751	1,394	1,394

## Net Depreciation Expense - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Historical Test Year 2007					Pro Forma Adjustments			
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense		
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	100.00%	0	0	0	0	
3	352.1 Franchises	0	0	0	100.00%	0	0	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	0	
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	
9	360.2 Collection Sewers - Force	151	0	151	100.00%	151	0	0	0	
10	361.2 Collection Sewers - Gravity	284	0	284	100.00%	284	0	0	0	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	0	
12	363.2 Services to Customers	1	0	1	100.00%	1	0	0	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	
20	370.3 Receiving Wells	51	0	51	100.00%	51	0	0	0	
21	371.3 Pumping Equipment	116	0	116	100.00%	116	0	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	0	
25	354.4 Structures & Improvements	139	0	139	100.00%	139	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	806	0	806	100.00%	806	0	0	0	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	0	
33	354.5 Structures & Improvements	250	0	250	100.00%	250	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	
35	371.5 Pumping Equipment	520	0	520	100.00%	520	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	100.00%	0	0	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	0	
52	354.7 Structures & Improvements	0	5	5	100.00%	5	0	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	0	
54	390.71 Computer Equipment	0	265	265	100.00%	265	40	40	0	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0	0	
63	TOTAL DEPRECIATION EXPENSE	2,318	269	2,587		2,587	40	40		
64	Composite U&U Rate				100.00%					
65	(LESS) AMORTIZATION OF CIAC	(16)	16	(0)		(0)	0	0		
66	NET DEPRECIATION EXPENSE	2,301	285	2,586		2,586	40	40		

## Taxes Other Than Income

## Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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 8.23%	(4) RE & Personal Property Tax on U&U 1.65%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	3,472	(574)	3,629		6,528
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(51)				(51)
5	Payroll & Property Tax Adjustments		2,073	0		2,073
6	Non-U&U Adjustment @ 3.42%			(124)		(124)
7	Total Test Year Adjustments	(51)	2,073	(124)	0	1,898
8	Adjusted Test Year	3,421	1,500	3,505	0	8,426
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		127			127
12	2007 Plant in Service Additions			(82)		(82)
13	Pro Forma Plant in Service Additions			992		992
14	Non-U&U Adjustment @ 3.42%			(31)		(31)
15	Total Pro Forma Adjustments	0	127	879	0	1,006
16	Adjusted Pro Forma	3,421	1,627	4,384	0	9,432
17						
18	RAFTs Assoc. with Revenue Increase	1,648				1,648
19						
20	Total Pro Forma	5,069	1,627	4,384	0	11,080
<b>Sewer</b>						
21	Test Year Per Books	678	(57)	126		747
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(6)				(6)
25	Payroll & Property Tax Adjustments		1,335	0		1,335
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(6)	1,335	0	0	1,330
28	Adjusted Test Year	672	1,279	126	0	2,077
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		52			52
32	2007 Plant in Service Additions			(38)		(38)
33	Pro Forma Plant in Service Additions			8		8
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	52	(30)	0	21
36	Adjusted Pro Forma	672	1,331	96	0	2,098
37						
38	RAFTs Assoc. with Revenue Increase	1,015				1,015
39						
40	Total Pro Forma	1,686	1,331	96	0	3,113

Recap Schedules: B-1, B-2

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





**Interlachen Lake/Park Manor  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: C-1

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	3,397	(4,931)	(1,534)	(4,614)	(6,149)	C-2
2	Deferred Income Tax Expense	0	(547)	(547)	0	(547)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	<b>Total Income Tax Expense</b>	<b>3,397</b>	<b>(5,478)</b>	<b>(2,082)</b>	<b>(4,614)</b>	<b>(6,696)</b>	
<b>Sewer</b>							
7	Current Tax Expense	(7,456)	1,288	(6,168)	(674)	(6,842)	C-2
8	Deferred Income Tax Expense	0	(133)	(133)	0	(133)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(7,456)</b>	<b>1,155</b>	<b>(6,301)</b>	<b>(674)</b>	<b>(6,975)</b>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: C-2  
 Page: 1 of 1  
 Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)						
		Water				Sewer						
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	8,805	(12,313)	(3,507)	(10,581)	(14,089)	(19,328)	3,549	(15,779)	(1,713)	(17,492)	B-1, B-2
2	Less: Interest Charges	0	(1,889)	(1,889)	(1,381)	(3,270)	0	(556)	(556)	(34)	(589)	C-3
3												
4	Taxable Income	8,805	(14,202)	(5,396)	(11,962)	(17,358)	(19,328)	2,994	(16,334)	(1,746)	(18,081)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(1,419)	(1,419)	0	(1,419)	-	(345)	(345)	0	(345)	C-5
9	Total Schedule M Adjustments	0	(1,419)	(1,419)	0	(1,419)	0	(345)	(345)	0	(345)	
10												
11	Taxable Income Before State Taxes	8,805	(12,783)	(3,977)	(11,962)	(15,939)	(19,328)	3,338	(15,990)	(1,746)	(17,736)	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	484	(703)	(219)	(658)	(877)	(1,063)	184	(879)	(96)	(975)	
15												
16	Federal Taxable Income	8,321	(12,079)	(3,758)	(11,304)	(15,063)	(18,265)	3,154	(15,110)	(1,650)	(16,761)	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	2,912	(4,228)	(1,315)	(3,956)	(5,272)	(6,393)	1,104	(5,289)	(578)	(5,866)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	2,912	(4,228)	(1,315)	(3,956)	(5,272)	(6,393)	1,104	(5,289)	(578)	(5,866)	
24												
25	Summary:											
26	Current State Income Tax	484	(703)	(219)	(658)	(877)	(1,063)	184	(879)	(96)	(975)	
27	Current Federal Income Tax	2,912	(4,228)	(1,315)	(3,956)	(5,272)	(6,393)	1,104	(5,289)	(578)	(5,866)	
28												
29	Total Current Income Tax Expense (To C-1)	3,397	(4,931)	(1,534)	(4,614)	(6,149)	(7,456)	1,288	(6,168)	(674)	(6,842)	

**Schedule of Interest in Tax Expense Calculation**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

(1) Line No.	(2) Description	(3) Water			(4) 2007 Adjusted	(6) Sewer			(8) Supporting Schedules
		(5) 2007 Per Books	(5) 2007 Adjustments	(5) 2007 Adjusted		(5) 2007 Per Books	(5) 2007 Adjustments	(5) 2007 Adjusted	
1	Interest on Long-Term Debt	0	1,779	1,779	Note*	0	544	544	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	110	110		0	12	12	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	<b>Total Used For Tax Calculation</b>	<b>0</b>	<b>1,889</b>	<b>1,889</b>		<b>0</b>	<b>556</b>	<b>556</b>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		96,691		29,068
Weighted Cost of Long Term Debt (D-1)	1.84%	1,779	1.87%	544
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,779		544

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Pro Forma  
 Historical [ ] Projected [ X ]

Schedule: C-3  
 Page: 2 of 2  
 Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(7) Supporting Schedules
		(3) 2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		(6) 2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,779	1,381	3,160	Note*	544	34	577	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	110	0	110		12	0	12	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,889</u>	<u>1,381</u>	<u>3,270</u>		<u>556</u>	<u>34</u>	<u>589</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		168,476		30,816
Weighted Cost of Long Term Debt (D-1)	1.88%	3,160	1.87%	577
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>3,160</u>		<u>577</u>

## Book/Tax Differences - Permanent

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: C-5  
 Page: 1 of 1  
 Preparer: W Jerdon

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

Line No.	Description	(1)	(2)		(3)	(4)	(5)		(6)	(7)	(8)
			Water				Sewer				Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted				
1	Timing Differences (Tax Expense										
2	Higher (Lower) than Book Expense):										
3	Tax Depreciation & Amortization	3,085	480	3,565	2,301	(28)	2,273				
4	Book Depreciation & Amortization	3,085	1,771	4,855	2,301	285	2,586			B-13,14	
5											
6	Depreciation Difference	0	(1,291)	(1,291)	0	(313)	(313)				
7											
8	Other Timing Differences (Itemize):										
9	Bad Debt	0	(128)	(128)	0	(31)	(31)				
10	All Other	0	0	0	0	0	0				
11											
12	Total Timing Differences (To C-2)	0	(1,419)	(1,419)	0	(345)	(345)				
13											
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%				
15	State Deferred Taxes	0	(78)	(78)	0	(19)	(19)				
16											
17	Timing Differences for Federal Taxes	0	(1,341)	(1,341)	0	(326)	(326)				
18											
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%				
20	Federal Deferred Taxes	0	(469)	(469)	0	(114)	(114)				
21											
22	Total Deferred Taxes (to C-1)	0	(547)	(547)	0	(133)	(133)				

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(4) Federal	(6) Total	(7) State	(9) Federal	(10) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	2,367	2,367				0	2,367	2,367
2	2004	8	0	8				8	0	8
3	2005	655	9	664				655	9	664
4	2006	378	2,263	2,641				378	2,263	2,641
5	2007	299	1,794	2,093				299	1,794	2,093
<b>SEWER</b>										
6	2003	0	605	605				0	605	605
7	2004	2	0	2				2	0	2
8	2005	164	2	166				164	2	166
9	2006	96	575	671				96	575	671
10	2007	77	461	538				77	461	538

## Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: C-6  
 Page: 2 of 3  
 Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	8		8
3	2005	8	647		655
4	2006	655	(277)		378
5	2007	378	(79)		299
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	2		2
8	2005	2	162		164
9	2006	164	(68)		96
10	2007	96	(19)		77

**Accumulated Deferred Income Taxes - Federal****Florida Public Service Commission****Interlachen Lake/Park Manor**

Schedule: C-6

**Docket No. 080121-WS**

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	2,367	2,367
2	2004	2,367	(2,367)	0
3	2005	0	9	9
4	2006	9	2,254	2,263
5	2007	2,263	(469)	1,794
<b>SEWER</b>				
6	2003	0	605	605
7	2004	605	(605)	0
8	2005	0	2	2
9	2006	2	573	575
10	2007	575	(114)	461

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: C-7

**Docket No. 080121-WS**

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2)-(6) 3% ITC					(7) Ending Balance	(8)	(9)-(13) 4% ITC				
		Amount Realized		Amortization		Beginning Balance			Amount Realized		Amortization		Ending Balance
	Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.				Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	NONE												

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Interlachen Lake/Park Manor**

Schedule: C-7

**Docket No. 080121-WS**

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**

## Parent's Debt Information

## Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: C-8  
 Page: 1 of 1  
 Preparer: S Anzaldo

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

## Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)	<u>0</u>				From
9	Effective consolidated tax rate					B-1
10	Parent's Tax Deduction on Debt Interest	<u>0</u>				
	<b>Water</b>					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at	<u>0</u>				A-17
		0				
	<b>Sewer</b>					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at	<u>0</u>				A-17
		0				

## Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1



**Income Tax Returns****Florida Public Service Commission****Interlachen Lake/Park Manor**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Miscellaneous Tax Information****Florida Public Service Commission****Interlachen Lake/Park Manor**

Schedule: C-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

- |   |                        |
|---|------------------------|
| (1) What tax years are open with the Internal Revenue Service?                      | 2004, 2005, 2006, 2007 |
| (2) Is the treatment of customer deposits at issue with the IRS?                    | No                     |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No                     |
| (4) Is the treatment of unbilled revenue at issue with the IRS?                     | No                     |

**Interlachen Lake/Park Manor  
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Interlachen Lake/Park Manor****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	34,864	36.06%	5.10%	1,779	D-2, D-5
2	Short-Term Debt	0	0.00%		0	D-2
3	Preferred Stock	0	0.00%		0	D-2
4	Common Stock	57,629	59.60%	10.25%	5,905	D-2
5	Customer Deposits	1,831	1.89%	6.00%	110	D-2
6	Accumulated Deferred Income Taxes	2,367	2.45%	0.00%	0	D-2
7	Total	<u>96,691</u>	<u>100.00%</u>		<u>8.06%</u>	<u>7,794</u>
<b>SEWER</b>						
8	Long-Term Debt	10,655	36.65%	5.10%	544	D-2
9	Short-Term Debt	0	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0	D-2
11	Common Stock	17,612	60.59%	10.25%	1,805	D-2
12	Customer Deposits	197	0.68%	6.00%	12	D-2
13	Accumulated Deferred Income Taxes	605	2.08%	0.00%	0	D-2
14	Total	<u>29,068</u>	<u>100.00%</u>		<u>8.12%</u>	<u>2,360</u>

**Schedule of Requested Cost of Capital**

13 Month Average balance  
**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Pro Forma  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: D-1  
 Page: 2 of 2  
 Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>					
1 Long-Term Debt	61,923	36.75%	5.10%	1.88%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	102,356	60.75%	10.25%	6.23%	D-2
5 Customer Deposits	1,831	1.09%	6.00%	0.07%	D-2
6 Accumulated Deferred Income Taxes	2,367	1.40%	0.00%	0.00%	D-2
7 Total	<u>168,476</u>	<u>100.00%</u>		<u>8.17%</u>	<u>13,758</u>
<b>SEWER</b>					
8 Long-Term Debt	11,313	36.71%	5.10%	1.87%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	18,701	60.69%	10.25%	6.22%	D-2
12 Customer Deposits	197	0.64%	6.00%	0.04%	D-2
13 Accumulated Deferred Income Taxes	605	1.96%	0.00%	0.00%	D-2
14 Total	<u>30,816</u>	<u>100.00%</u>		<u>8.13%</u>	<u>2,505</u>

**Reconciliation of Capital Structure to Requested Rate Base**

**Florida Public Service Commission**

13 Month Average Balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>							
1	32,393	35,713	34,864		34,864	61,923	D-5
2	0	0	0		0	0	D-4
3	0	0	0		0	0	D-3
4	53,544	59,033	57,629		57,629	102,356	
5	1,617	2,070	1,831		1,831	1,831	D-7
6	2,641	2,093	2,367		2,367	2,367	C-6
7	<u>90,195</u>	<u>98,910</u>	<u>96,691</u>	0	<u>96,691</u>	<u>168,476</u>	A-1
<b>Sewer</b>							
8	10,292	10,272	10,655		10,655	11,313	D-5
9	0	0	0		0	0	D-4
10	0	0	0		0	0	D-3
11	17,013	16,979	17,612		17,612	18,701	
12	174	223	197		197	197	D-7
13	671	538	605		605	605	C-6
14	<u>28,150</u>	<u>28,011</u>	<u>29,068</u>	0	<u>29,068</u>	<u>30,816</u>	A-2

† The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

\* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1





**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-4  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-5  
 Page: 1 of 2  
 Preparer: S Anzaldo

Utility  or Parent

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

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

1

**All Long Term Debt is issued and held by the parent**

Cost of Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 2 of 2

Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))	
<b>2006</b>													
1	Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-	-	-	-	1,230,060	1,230,060	6.00%
2													
3													
4	<b>2007</b>												
5	Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	193,360	193,360	5.54%
18	<u>2007 12 Month Total</u>				<u>26,136,124</u>	-	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19													
20	13 Month Average (from A-19)				<u>22,517,338</u>								

\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:

\$208,427

\*\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

\$1,293,801

All long-term debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: D-6  
 Page: 1 of 2  
 Preparer: S Anzaldo

Utility  or Parent

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

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

1 All Long Term Debt is issued and held by the parent



**Schedule of Customer Deposits**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-7  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,747	44	0	1,791
2	Jan-07	1,791	66	0	1,857
3	Feb-07	1,857	0	0	1,857
4	Mar-07	1,857	72	0	1,929
5	Apr-07	1,929	0	0	1,929
6	May-07	1,929	0	0	1,929
7	Jun-07	1,929	44	0	1,973
8	Jul-07	1,973	0	0	1,973
9	Aug-07	1,973	184	0	2,157
10	Sep-07	2,157	0	0	2,157
11	Oct-07	2,157	92	0	2,249
12	Nov-07	2,249	22	0	2,271
13	Dec-07	2,271	22	0	2,293
14	<b>Average</b>				<u>2,028</u>
15					
16			<b>Water Allocated at</b>	90%	<u>1,831</u>
17					
18			<b>Sewer Allocated at</b>	10%	<u>197</u>

**Interlachen Lake/Park Manor  
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Sewer	E-1s	106
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Customer Monthly Billing Schedules	E-3	115
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Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study	E-12	125
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## Rate Schedule - Water

## Florida Public Service Commission

## Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.92
3	3/4"	15.39	20.33	15.39	23.07	21.20	32.89
4	1"	25.64	33.85	25.64	38.43	35.33	54.81
5	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
6	2"	82.07	108.37	82.07	123.01	113.07	175.39
7	3"	164.14	216.72	164.14	246.03	226.15	350.79
8	4"	256.46	338.63	256.46	384.40	353.34	548.10
9	6"	512.93	677.28	512.93	768.82	706.70	1,096.21
10	8"	820.69	1,083.64	820.69	1,230.12	1,130.73	1,753.93
11	10"	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
12	<b>Gallonge</b>						
13	Block 1, 0-5,000	3.89	5.13	3.89	5.83	5.36	3.80
14	Block 2, 5,000-10,000	3.89	5.13	3.89	5.83	5.36	4.76
15	Block 3, >10,000	3.89	5.13	3.89	5.83	5.36	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.92
19	3/4"	15.39	20.33	15.39	23.07	21.20	32.89
20	1"	25.64	33.85	25.64	38.43	35.33	54.81
21	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
22	2"	82.07	108.37	82.07	123.01	113.07	175.39
23	3"	164.14	216.72	164.14	246.03	226.15	350.79
24	4"	256.46	338.63	256.46	384.40	353.34	548.10
25	6"	512.93	677.28	512.93	768.82	706.70	1,096.21
26	8"	820.69	1,083.64	820.69	1,230.12	1,130.73	1,753.93
27	10"	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
28	Gallonge charge	3.89	5.13	3.89	5.83	5.36	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.92
34	3/4"	15.39	20.33	15.39	23.07	21.20	32.89
35	1"	25.64	33.85	25.64	38.43	35.33	54.81
36	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
37	2"	82.07	108.37	82.07	123.01	113.07	175.39
38	3"	164.14	216.72	164.14	246.03	226.15	350.79
39	4"	256.46	338.63	256.46	384.40	353.34	548.10
40	6"	512.93	677.28	512.93	768.82	706.70	1,096.21
41	8"	820.69	1,083.64	820.69	1,230.12	1,130.73	1,753.93
42	10"	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
43	Gallonge charge	3.89	5.13	3.89	5.83	5.36	3.80
44							
45	<b>Fire Protection</b>						
46	2"	6.85	9.04	6.85	10.27	9.44	14.62
47	3"	13.68	18.06	13.68	20.50	18.85	29.23
48	4"	21.37	28.22	21.37	32.03	29.44	45.68
49	6"	42.74	56.43	42.74	64.06	58.89	91.35
50	8"	68.38	90.29	68.38	102.49	94.21	146.16
51	10"	98.31	129.81	98.31	147.36	135.45	210.11

## Rate Schedule - Sewer

## Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ ] or Sewer [ X ]

Schedule: E-1s  
 Page: 1 of 1  
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	29.80	42.09	29.80	60.81	44.49	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	5.95	8.41	5.95	12.14	8.88	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	29.80	42.09	29.80	60.81	44.49	45.26
18	3/4"	44.68	63.11	44.68	91.18	66.71	67.89
19	1"	74.49	105.21	74.49	152.01	111.22	113.14
20	1-1/2"	148.97	210.40	148.97	304.00	222.42	226.29
21	2"	238.36	336.66	238.36	486.42	355.88	362.06
22	3"	476.72	673.32	476.72	972.84	711.76	724.12
23	4"	744.88	1,052.06	744.88	1,520.07	1,112.13	1,131.44
24	6"	1,489.73	2,104.08	1,489.73	3,040.07	2,224.21	2,262.89
25	8"	2,383.58	3,366.54	2,383.58	4,864.14	3,558.76	3,620.62
26	10"	3,426.40	4,839.40	3,426.40	6,992.20	5,115.72	5,204.65
27	Gallage charge	7.13	10.08	7.13	14.55	10.65	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	29.80	42.09	29.80	60.81	44.49	45.26
31	3/4"	44.68	63.11	44.68	91.18	66.71	67.89
32	1"	74.49	105.21	74.49	152.01	111.22	113.14
33	1-1/2"	148.97	210.40	148.97	304.00	222.42	226.29
34	2"	238.36	336.66	238.36	486.42	355.88	362.06
35	3"	476.72	673.32	476.72	972.84	711.76	724.12
36	4"	744.88	1,052.06	744.88	1,520.07	1,112.13	1,131.44
37	6"	1,489.73	2,104.08	1,489.73	3,040.07	2,224.21	2,262.89
38	8"	2,383.58	3,366.54	2,383.58	4,864.14	3,558.76	3,620.62
39	10"	3,426.40	4,839.40	3,426.40	6,992.20	5,115.72	5,204.65
40	Gallage charge	7.13	10.08	7.13	14.55	10.65	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	49.36	69.72	49.36	100.73	73.70	112.65
44	Com'l. Wastewater Only	49.36	69.72	49.36	100.73	73.70	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-2w

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	2,976	11,167	10.25	30,504	10.25	NA	21.92	65,234
3	3/4"	0	0	-	0	15.39	NA	32.89	0
4	1"	0	0	-	0	25.64	NA	54.81	0
5	1-1/2"	0	0	-	0	51.29	NA	109.62	0
6	2"	0	0	-	0	82.07	NA	175.39	0
7	3"	0	0	-	0	164.14	NA	350.79	0
8	4"	0	0	-	0	256.46	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		8,412	3.89	32,722	3.89	8,412	3.80	31,965
11	Block 2, 5,000-10,000		1,671	3.89	6,500	3.89	1,567	4.76	7,460
12	Block 3, >10,000		1,084	3.89	4,218	3.89	1,017	4.76	4,841
13	<b>Total Residential</b>	<u>2,976</u>	<u>11,167</u>		<u>73,944</u>		<u>10,996</u>		<u>109,500</u>
14	<b>Average Bill</b>				<u>24.85</u>				<u>36.79</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	48	134	10.25	492	10.25	NA	21.92	1,052
18	3/4"	0	0	-	0	15.39	NA	32.89	0
19	1"	12	3	25.64	308	25.64	NA	54.81	658
20	1-1/2"	0	0	-	0	51.29	NA	109.62	0
21	2"	0	0	-	0	82.07	NA	175.39	0
22	3"	0	0	-	0	164.14	NA	350.79	0
23	4"	0	0	-	0	256.46	NA	548.10	0
24	8"	0	0	-	0	820.69	NA	1,753.93	0
25	<b>Gallorage</b>		138	3.89	535	3.89	138	3.80	523
26									
27									
28	<b>Total Commercial</b>	<u>60</u>	<u>138</u>		<u>1,335</u>		<u>138</u>		<u>2,233</u>
29	<b>Average Bill</b>				<u>22.25</u>				<u>37.21</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	10.25	NA	21.92	0
33	3/4"	0	0	-	0	15.39	NA	32.89	0
34	1"	0	0	-	0	25.64	NA	54.81	0
35	1-1/2"	0	0	-	0	51.29	NA	109.62	0
36	2"	0	0	-	0	82.07	NA	175.39	0
37	3"	0	0	-	0	164.14	NA	350.79	0
38	4"	0	0	-	0	256.46	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	3.89	0	3.80	0
41									
42									
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	<b>Average Bill</b>								
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	6.85	NA	12.65	0
48	3"	0	NA	-	0	13.68	NA	25.29	0
49	4"	0	NA	-	0	21.37	NA	39.52	0
50	6"	0	NA	-	0	42.74	NA	79.03	0
51	8"	0	NA	-	0	68.38	NA	126.45	0
52	10"	0	NA	-	0	98.31	NA	181.77	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>								
58									
59	<b>Subtotal</b>				<u>75,279</u>				<u>111,732</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				740				2,140
63	<b>Total Revenue</b>				<u>76,019</u>				<u>113,872</u>
64	Booked Revenue				<u>76,605</u>				
65	Difference				(586)	-0.8%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

Water  or Sewer

Schedule: E-2w

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,010	3,961	10.25	10,353
3	3/4"	0	0	15.39	0
4	1"	0	0	25.64	0
5	1-1/2"	0	0	51.29	0
6	2"	0	0	82.07	0
7	3"	0	0	164.14	0
8	4"	0	0	256.46	0
9	<b>Gallorage</b>				
10	Block 1		3,200	3.89	12,449
11	Block 2		461	3.89	1,794
12	Block 3		299	3.89	1,163
13	<b>Total Residential</b>	<u>1,010</u>	<u>3,961</u>		<u>25,759</u>
14	<b>Average Bill</b>				<u>25.50</u>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	16	46	10.25	164
18	3/4"	0	0	15.39	0
19	1"	4	1	25.64	103
20	1-1/2"	0	0	51.29	0
21	2"	0	0	82.07	0
22	3"	0	0	164.14	0
23	4"	0	0	256.46	0
24	8"	0	0	820.69	0
25	<b>Gallorage</b>		47	3.89	183
26					
27					
28	<b>Total Commercial</b>	<u>20</u>	<u>47</u>		<u>450</u>
29	<b>Average Bill</b>				<u>22.49</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	10.25	0
33	3/4"	0	0	15.39	0
34	1"	0	0	25.64	0
35	1-1/2"	0	0	51.29	0
36	2"	0	0	82.07	0
37	3"	0	0	164.14	0
38	4"	0	0	256.46	0
39					
40	<b>Gallorage</b>		0	3.89	0
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	6.85	0
48	2"	0	NA	13.68	0
49	3"	0	NA	21.37	0
50	4"	0	NA	42.74	0
51	6"	0	NA	68.38	0
52	8"	0	NA	98.31	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>
58					
59	<b>Subtotal</b>				<u>26,209</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Preparer: G Prettyman

Water [X] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	940	3,522	10.25	9,635	13.54	12,728	3,093
3	3/4"	0	0	15.39	0	20.33	0	0
4	1"	0	0	25.64	0	33.85	0	0
5	1-1/2"	0	0	51.29	0	67.73	0	0
6	2"	0	0	82.07	0	108.37	0	0
7	3"	0	0	164.14	0	216.72	0	0
8	4"	0	0	256.46	0	338.63	0	0
9	<b>Gallorage</b>							
10	Block 1		2,557	3.89	9,946	5.13	13,116	3,170
11	Block 2		629	3.89	2,446	5.13	3,226	780
12	Block 3		336	3.89	1,308	5.13	1,725	417
13	Total Residential	940	3,522		23,335		30,794	7,460
14	Average Bill				24.82		32.76	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	16	33	10.25	164	13.54	217	53
18	3/4"	0	0	15.39	0	20.33	0	0
19	1"	4	1	25.64	103	33.85	135	33
20	1-1/2"	0	0	51.29	0	67.73	0	0
21	2"	0	0	82.07	0	108.37	0	0
22	3"	0	0	164.14	0	216.72	0	0
23	4"	0	0	256.46	0	338.63	0	0
24	8"	0	0	820.69	0	1,083.64	0	0
25	<b>Gallorage</b>		34	3.89	134	5.13	176	43
26								
27								
28	Total Commercial	20	34		400		529	128
29	Average Bill				20.02		26.43	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	10.25	0	13.54	0	0
33	3/4"	0	0	15.39	0	20.33	0	0
34	1"	0	0	25.64	0	33.85	0	0
35	1-1/2"	0	0	51.29	0	67.73	0	0
36	2"	0	0	82.07	0	108.37	0	0
37	3"	0	0	164.14	0	216.72	0	0
38	4"	0	0	256.46	0	338.63	0	0
39								
40	<b>Gallorage</b>		0	3.89	0	5.13	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	6.85	0	9.04	0	0
48	2"	0	NA	13.68	0	18.06	0	0
49	3"	0	NA	21.37	0	28.22	0	0
50	4"	0	NA	42.74	0	56.43	0	0
51	6"	0	NA	68.38	0	90.29	0	0
52	8"	0	NA	98.31	0	129.81	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill							
58								
59	<b>Subtotal</b>				23,735		31,323	7,588

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)  
 Water [X] or Sewer [ ]

Schedule: E-2w  
 Page: 4 of 4  
 Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,026	3,685	10.25	10,517
3	3/4"	0	0	15.39	0
4	1"	0	0	25.64	0
5	1-1/2"	0	0	51.29	0
6	2"	0	0	82.07	0
7	3"	0	0	164.14	0
8	4"	0	0	256.46	0
9	<b>Gallorage</b>				
10	Block 1		2,655	3.89	10,328
11	Block 2		581	3.89	2,260
12	Block 3		449	3.89	1,747
13	<b>Total Residential</b>	<u>1,026</u>	<u>3,685</u>		<u>24,850</u>
14	<b>Average Bill</b>				<u>24.22</u>
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	16	55	10.25	164
18	3/4"	0	0	15.39	0
19	1"	4	1	25.64	103
20	1-1/2"	0	0	51.29	0
21	2"	0	0	82.07	0
22	3"	0	0	164.14	0
23	4"	0	0	256.46	0
24	8"	0	0	820.69	0
25	<b>Gallorage</b>		56	3.89	218
26					
27					
28	<b>Total Commercial</b>	<u>20</u>	<u>56</u>		<u>485</u>
29	<b>Average Bill</b>				<u>24.24</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	10.25	0
33	3/4"	0	0	15.39	0
34	1"	0	0	25.64	0
35	1-1/2"	0	0	51.29	0
36	2"	0	0	82.07	0
37	3"	0	0	164.14	0
38	4"	0	0	256.46	0
39					
40	<b>Gallorage</b>		0	3.89	0
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	6.85	0
48	2"	0	NA	13.68	0
49	3"	0	NA	21.37	0
50	4"	0	NA	42.74	0
51	6"	0	NA	68.38	0
52	8"	0	NA	98.31	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>
58					
59	<b>Subtotal</b>				<u>25,335</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	252	1,116	29.80	7,510	29.80		45.26	11,406
3	3/4"	0	0	-	0	29.80		45.26	0
4	1"	0	0	-	0	29.80		45.26	0
5	1-1/2"	0	0	-	0	29.80		45.26	0
6	2"	0	0	-	0	29.80		45.26	0
7	3"	0	0	-	0	29.80		45.26	0
8	4"	0	0	-	0	29.80		45.26	0
9	Gallongage cap (gallons)		6,000				6,000		
10	Capped Usage	-	923	5.95	5,493	5.95	923	8.73	8,060
11	Usage Above Cap	-	193				193		
12									
13	Total Residential	252	1,116		13,003		1,116		19,465
14	Average Bill				51.60				77.24
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	36	119	29.80	1,073	29.80		45.26	1,629
18	3/4"	0	0	-	0	44.68		67.89	0
19	1"	0	0	-	0	74.49		113.14	0
20	1-1/2"	0	0	-	0	148.97		226.29	0
21	2"	0	0	-	0	238.36		362.06	0
22	3"	0	0	-	0	476.72		724.12	0
23	4"	0	0	-	0	744.88		1,131.44	0
24									
25	Gallongage	-	119	7.13	848	7.13	119	10.48	1,247
26									
27									
28	Total Commercial	36	119		1,921		119		2,876
29	Average Bill				53.37				79.90
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	29.80		45.26	0
33	3/4"	0	0	-	0	44.68		67.89	0
34	1"	0	0	-	0	74.49		113.14	0
35	1-1/2"	0	0	-	0	148.97		226.29	0
36	2"	0	0	-	0	238.36		362.06	0
37	3"	0	0	-	0	476.72		724.12	0
38	4"	0	0	-	0	744.88		1,131.44	0
39									
40	Gallongage	-	0	-	0	7.13	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	49.36		112.65	0
48	Cmrl. Wastewater Only	0	0	-	0	49.36		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	<b>Subtotal</b>				14,924				22,342
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	<b>Total Revenue</b>				14,924				22,342
59	Booked Revenue				15,056				
60	Difference				(132)				-0.9%

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Interlachen Lake/Park Manor

Schedule: E-2s

## Docket No. 080121-WS

Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	93	479	29.80	2,771
3	3/4"	0	0	29.80	0
4	1"	0	0	29.80	0
5	1-1/2"	0	0	29.80	0
6	2"	0	0	29.80	0
7	3"	0	0	29.80	0
8	4"	0	0	29.80	0
9	<i>Gallage cap</i>		6,000		
10	<i>Capped Usage</i>		375	5.95	2,230
11	<i>Usage Above Cap</i>		104		
12					
13	Total Residential	93	479		5,001
14	Average Bill				53.78
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	12	39	29.80	358
18	3/4"	0	0	44.68	0
19	1"	0	0	74.49	0
20	1-1/2"	0	0	148.97	0
21	2"	0	0	238.36	0
22	3"	0	0	476.72	0
23	4"	0	0	744.88	0
24					
25	<i>Gallage</i>		39	7.13	276
26					
27					
28	Total Commercial	12	39		634
29	Average Bill				52.79
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	29.80	0
33	3/4"	0	0	44.68	0
34	1"	0	0	74.49	0
35	1-1/2"	0	0	148.97	0
36	2"	0	0	238.36	0
37	3"	0	0	476.72	0
38	4"	0	0	744.88	0
39					
40	<i>Gallage</i>	-	0	7.13	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	49.36	0
48	Cmrl. Wastewater Only	0	0	49.36	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				<b>5,635</b>



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	78	345	29.80	2,324	42.09	3,283	959
3	3/4"	0	0	29.80	0	42.09	0	0
4	1"	0	0	29.80	0	42.09	0	0
5	1-1/2"	0	0	29.80	0	42.09	0	0
6	2"	0	0	29.80	0	42.09	0	0
7	3"	0	0	29.80	0	42.09	0	0
8	4"	0	0	29.80	0	42.09	0	0
9	Gallorage cap		6,000					
10	Capped Usage		283	5.95	1,683	8.41	2,379	696
11	Usage Above Cap		62					
12								
13	Total Residential	78	345		4,008		5,662	1,655
14	Average Bill				51.38		72.59	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	12	28	29.80	358	42.09	505	147
18	3/4"	0	0	44.68	0	63.11	0	0
19	1"	0	0	74.49	0	105.21	0	0
20	1-1/2"	0	0	148.97	0	210.40	0	0
21	2"	0	0	238.36	0	336.66	0	0
22	3"	0	0	476.72	0	673.32	0	0
23	4"	0	0	744.88	0	1,052.06	0	0
24								
25	Gallorage		28	7.13	200	10.08	282	83
26								
27								
28	Total Commercial	12	28		557		787	230
29	Average Bill				46.44		65.61	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	29.80	0	42.09	0	0
33	3/4"	0	0	44.68	0	63.11	0	0
34	1"	0	0	74.49	0	105.21	0	0
35	1-1/2"	0	0	148.97	0	210.40	0	0
36	2"	0	0	238.36	0	336.66	0	0
37	3"	0	0	476.72	0	673.32	0	0
38	4"	0	0	744.88	0	1,052.06	0	0
39								
40	Gallorage	-	0	7.13	0	10.08	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	49.36	0	69.72	0	0
48	Cmnl. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	<b>Subtotal</b>				4,565		6,450	1,885

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlechen Lake/Park Manor

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	81	292	29.80	2,414
3	3/4"	0	0	29.80	0
4	1"	0	0	29.80	0
5	1-1/2"	0	0	29.80	0
6	2"	0	0	29.80	0
7	3"	0	0	29.80	0
8	4"	0	0	29.80	0
9	<i>Gallonge cap</i>		6,000		
10	<i>Capped Usage</i>		266	5.95	1,580
11	<i>Usage Above Cap</i>		27		
12	Total Residential	81	292		3,994
14	<i>Average Bill</i>				49.30
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	12	52	29.80	358
18	3/4"	0	0	44.68	0
19	1"	0	0	74.49	0
20	1-1/2"	0	0	148.97	0
21	2"	0	0	238.36	0
22	3"	0	0	476.72	0
23	4"	0	0	744.88	0
24					
25	<i>Gallonge</i>		52	7.13	373
26					
27					
28	Total Commercial	12	52		730
29	<i>Average Bill</i>				60.87
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	29.80	0
33	3/4"	0	0	44.68	0
34	1"	0	0	74.49	0
35	1-1/2"	0	0	148.97	0
36	2"	0	0	238.36	0
37	3"	0	0	476.72	0
38	4"	0	0	744.88	0
39					
40	<i>Gallonge</i>	-	0	7.13	0
41					
42					
43	Total Multi-Family	0	0		0
44	<i>Average Bill</i>				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	49.36	0
48	Cmrl. Wastewater Only	0	0		0
49	<i>Sprinkler Heads</i>	0	NA	-	0
50	<i>Reuse</i>	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				4,724

## Customer Monthly Billing Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	257	5	0	0	0	0	262
2	Feb-07	260	5	0	0	0	0	265
3	Mar-07	260	5	0	0	0	0	265
4	Apr-07	261	5	0	0	0	0	266
5	May-07	259	5	0	0	0	0	264
6	Jun-07	258	5	0	0	0	0	263
7	Jul-07	259	5	0	0	0	0	264
8	Aug-07	256	5	0	0	0	0	261
9	Sep-07	256	5	0	0	0	0	261
10	Oct-07	250	5	0	0	0	0	255
11	Nov-07	252	5	0	0	0	0	257
12	Dec-07	254	5	0	0	0	0	259
13	Total Water	3,082	60	0	0	0	0	3,142

**SEWER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	23	3	0	0	0	0	26
15	Feb-07	23	3	0	0	0	0	26
16	Mar-07	23	3	0	0	0	0	26
17	Apr-07	23	3	0	0	0	0	26
18	May-07	23	3	0	0	0	0	26
19	Jun-07	23	3	0	0	0	0	26
20	Jul-07	23	3	0	0	0	0	26
21	Aug-07	22	3	0	0	0	0	25
22	Sep-07	22	3	0	0	0	0	25
23	Oct-07	21	3	0	0	0	0	24
24	Nov-07	22	3	0	0	0	0	25
25	Dec-07	23	3	0	0	0	0	26
26	Total Sewer	271	36	0	0	0	0	307

Miscellaneous Service Charges

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: E-4  
 Page: 1 of 2  
 Preparer: J Lihvarcik

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

**WATER**

Line No.	(1) Type Charge	(2) Present		(3) Present		(4) Proposed		(5) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	15.00	-			50.00		75.00	
2									
3	Normal Reconnect	15.00	-			50.00		75.00	
4									
5	Violation Reconnect	15.00	-			75.00		115.00	
6									
7	Premises Visit	10.00	-			50.00		75.00	
8									
9	Late Payment Fees	-				5.00			
10									

**SEWER**

Line No.	(1) Type Charge	(2) Present		(3) Present		(4) Present		(5) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11	Initial Connection	15.00	-			50.00		75.00	
12									
13	Normal Reconnect	15.00	-			50.00		75.00	
14									
15	Violation Reconnect	At Cost	-			Actual cost		Actual cost	
16									
17	Premises Visit	10.00	-			50.00		75.00	
18									
19	Late Payment Fees	-				5.00			
20									
21									

**DEPOSITS (REFUNDABLE)**

Class	Meter Size	Water		Sewer	
		Present	Proposed	Present	Proposed
23					
24	not specified	All sizes	-	-	-
25	not specified	5/8 X 3/4"	-	-	-
26	not specified	1"	-	-	-
27	not specified	1.5"	-	-	-
28	not specified	Over 2"	-	-	-
29					
30	Residential	All sizes	-	-	-
31	Residential	5/8 X 3/4"	-	73.59	-
32	Residential	1"	-	Two x	-
33	Residential	1.5"	-	Estimated	-
34	Residential	Over 2"	-	Monthly Bill	-
35					
36	General	All sizes	-	Two x est'd	-
				monthly Bill	
37	General	5/8 X 3/4"	-	-	-
38	General	1"	-	-	-
39	General	1.5"	-	-	-
40	General	2"	-	-	-
41	General	4"	-	-	-
42	General	8"	-	-	-

Miscellaneous Service Charges

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Explanation: Provide a schedule of derivation of charges

Schedule: E-4  
 Page: 2 of 2  
 Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	<b>Field Employee</b>								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				<b>Rate</b>					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	<b>Field Employees Loaded Cost</b>					<u>20.27</u>			
17									
18	<b>Office Employee</b>								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				<b>Rate</b>					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	<b>Office Employees Loaded Cost</b>					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	<b>Collect Delinquent Account</b>						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	<b>25.00</b>
35							
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	<b>Total</b>			<u>50.56</u>	-	<u>50.56</u>	<b>50.00</b>
42							
43	<b>Connections, Premises Visits / Service Calls After Hours</b>						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	<b>75.00</b>
45							
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	<b>75.00</b>
48							
49	<b>Reconnect Disconnected Service After Hours</b>						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
52	Answering Service Cost				2.00	2.00	
53	<b>Total</b>			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	<b>115.00</b>
54							
55							
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	<b>3.00</b>

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	15	0	0	0	0	15
2	Feb-07	30	0	0	0	0	30
3	Mar-07	60	0	0	0	20	80
4	Apr-07	30	0	0	0	0	30
5	May-07	0	0	0	0	0	0
6	Jun-07	15	60	0	0	20	95
7	Jul-07	0	30	0	0	0	30
8	Aug-07	120	15	0	0	0	135
9	Sep-07	0	15	0	0	20	35
10	Oct-07	30	0	0	0	0	30
11	Nov-07	105	0	0	0	60	165
12	Dec-07	75	0	0	0	20	95
13							
14	Total Water	480	120	0	0	140	740
15	Annual Events	32	8	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,600	400	0	0	140	2,140
<b>SEWER</b>							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule****Florida Public Service Commission****Interlachen Lake/Park Manor**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

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

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

**Private Fire Protection Service**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: E-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

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

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
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**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

Line	(1)	(2)
No.	Type	Description

None

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: E-9  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Type Tax or Fee	To Whom Paid	Amount	How collected From Customers	Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	3,472	Included in overall cost of service	None

**SEWER**

2	Regulatory Assessment Fee	Florida Public Service Comm.	678	Included in overall cost of service	None
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## Service Availability Charges Schedule

## Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: E-11  
 Page: 1 of 1  
 Preparer: J Lihvarcik

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: E-12

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [ X ] or Sewer [ X ]

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

---

Line

No.

---

**Not applicable; no industrial customers.**

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page: 1 of 1  
 Preparer: G Prettyman

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

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

**See attached Bill Analyses**

**Interlachen Lake/Park Manor  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138





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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor  
Docket No. 080121-WS**

Schedule: F-1  
Page: 1 of 1  
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	1,859	0	959	4	897	
2	Feb-07	1,798	0	928	69	802	
3	Mar-07	2,002	0	1,032	4	966	
4	Apr-07	2,110	0	1,088	104	918	
5	May-07	2,205	0	903	134	1,168	
6	Jun-07	2,052	0	841	504	708	
7	Jul-07	2,472	0	1,013	4	1,455	
8	Aug-07	1,950	0	799	4	1,147	
9	Sep-07	1,733	0	925	59	750	
10	Oct-07	1,870	0	998	139	734	
11	Nov-07	1,691	0	902	4	785	
12	Dec-07	1,716	0	916	4	796	
13	<b>TOTAL</b>	<b>23,457</b>	<b>0</b>	<b>11,305</b>	<b>1,027</b>	<b>11,125</b>	<b>47.4%</b>

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor  
Docket No. 080121-WS**

Schedule: F-2  
Page: 1 of 1  
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	46	0	0	0	46	0
2	Feb	79	0	0	0	79	0
3	Mar	92	0	0	0	92	0
4	Apr	78	0	0	0	78	0
5	May	76	0	0	0	76	0
6	Jun	104	0	0	0	104	0
7	Jul	132	0	0	0	132	0
8	Aug	130	0	0	0	130	0
9	Sep	116	0	0	0	116	0
10	Oct	196	0	0	0	196	0
11	Nov	116	0	0	0	116	0
12	Dec	108	0	0	0	108	0
13	<b>Total</b>	<b>1,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,273</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: F-3  
 Page: 1 of 1  
 Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD	
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		1,115,600	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	10/11/07	185,200	
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day		
		1	10/11/07	185,200
		2	10/26/07	77,000
		3	10/10/07	63,700
		4	10/05/07	63,400
		5	10/09/07	61,400
			Average	<u>90,140</u>
4	Average Daily Flow		64,265	
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0	

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>15,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>October</u>	<u>6,000</u>

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Interlachen Lake/Park Manor  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

Schedule: F-5  
Page: 1 of 1  
Preparer: J 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)
WELLS, Interim														
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	
1	yes	128.61	257.22	16.70	111.91	-	1.05	118.00	180	360	180	65.56%	65.56%	

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	yes	yes	128.61	1.05	16.70	-	-	171,235	180	360	-	172,800	99.09%	100.00%

5 \* Systems where the calculated Used & Useful percentage is 90% or greater are considered to be 100% Used & Useful.

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour ASMDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	90,140	180,280	25,000	7	100.00%	Yes	185,200	1.05	24,053	-	171,235	25,000	684.94%	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007**

Schedule: F-6  
Page: 1 of 1  
Preparer: J 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)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	3,486	7,559	N/A	-	0.81	2,826	15,000	18.84%	100.00%		
2	This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.										

**Inflow and Infiltration Calculations**

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	1,363	10,904	-	-	10,904	2.07	1,033	376,890	123,540	500,430	1,235,400
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	90.37%	1,116,400	893,120	119,000	114,240	1,007,360	1,507,790	1,270,000	(237,790)	N/A	N/A
5											

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor  
Docket No. 080121-WS**

Schedule: F-7  
Page: 1 of 1  
Preparer: J Guastella

Historical Test Year Ending December 31, 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) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
<b>Water</b>					
1	319.5	375	85.20%	85.20%	<b>85.20%</b>
<b>Sewer</b>					
2	29.0	32	90.63%	90.63%	<b>100.00%</b>

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

\* 2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	274.5	278.5	277.3	
2	2004	279.5	281.5	281.0	
3	2005	282.6	282.6	284.7	
4	2006	285.2	286.4	288.4	
5	2007	293.0	294.5	292.1	
6	2008			295.8	1.26%
7	2009			299.5	1.25%
8	2010			303.2	1.23%
9	2011			306.9	1.22%
10	2012			310.5	1.20% 5 yrs beyond 2007

X Coefficient(s) 3.692

**SEWER**

11	2003	31.0	35.0	34.2	
12	2004	31.0	33.0	33.2	
13	2005	31.0	31.0	32.2	
14	2006	30.9	30.9	31.2	
15	2007	31.0	31.0	30.2	
16	2008			29.2	-3.34%
17	2009			28.1	-3.46%
18	2010			27.1	-3.58%
19	2011			26.1	-3.72%
20	2012			25.1	-3.86% 5 yrs beyond 2005

X Coefficient(s) (1.008)



## Equivalent Residential Connections - Water

## Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	261	270	265.5	12,599	47.454	13,132	276.7	
2	2004	270	266	268.0	12,652	47.209	12,881	272.9	-1.40%
3	2005	266	266	266.0	12,349	46.425	12,588	271.1	-0.62%
4	2006	266	264	265.0	11,995	45.264	12,274	271.2	0.01%
5	2007	264	254	259.0	11,360	43.860	11,506	262.3	-3.25%
Average Growth Through 5-Year Period (Col. 8)									-1.33%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	27	27	27.0	1,247	46.185	1,649	35.7	
2	2004	27	27	27.0	1,507	55.815	1,620	29.0	-18.71%
3	2005	27	26	26.5	1,154	43.547	1,378	31.6	9.02%
4	2006	26	26	26.0	1,065	40.962	1,259	30.7	-2.87%
5	2007	26	23	24.5	791	32.286	911	28.2	-8.20%
Average Growth Through 5-Year Period (Col. 8)									-5.71%

**Interlachen Lake/Park Manor**  
**INTERIM RATE SCHEDULES**  
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146



**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] Sewer [ X ]

Schedule: G-1  
 Page: 1 of 1  
 Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>WATER</b>				49.9%	<b>SEWER</b>			
1	<b>Residential</b>			37.8%	<b>Residential</b>		104.1%	49.3%
2	5/8" X 3/4"	10.25	15.36	14.12	All Meter Sizes	29.80	60.81	44.49
3	3/4"	15.39	23.07	21.20	3/4"	-	-	-
4	1"	25.64	38.43	35.33	1"	-	-	-
5	1-1/2"	51.29	76.88	70.67	1-1/2"	-	-	-
6	2"	82.07	123.01	113.07	2"	-	-	-
7	3"	164.14	246.03	226.15	3"	-	-	-
8	4"	256.46	384.40	353.34	4"	-	-	-
9	6"	512.93	768.82	706.70	6"	-	-	-
10	8"	820.69	1,230.12	1,130.73	8"	-	-	-
11	10"	1,179.75	1,768.31	1,625.43	10"	-	-	-
12	Gallorage, Block 1	3.89	5.83	5.36	Gallorage cap (gallons)	6,000	6,000	6,000
13	Block 2	3.89	5.83	5.36	Gallorage charge	5.95	12.14	8.88
14	Block 3	3.89	5.83	5.36				
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	10.25	15.36	14.12	5/8" X 3/4"	29.80	60.81	44.49
17	3/4"	15.39	23.07	21.20	3/4"	44.68	91.18	66.71
18	1"	25.64	38.43	35.33	1"	74.49	152.01	111.22
19	1-1/2"	51.29	76.88	70.67	1-1/2"	148.97	304.00	222.42
20	2"	82.07	123.01	113.07	2"	238.36	486.42	355.88
21	3"	164.14	246.03	226.15	3"	476.72	972.84	711.76
22	4"	256.46	384.40	353.34	4"	744.88	1,520.07	1,112.13
23	6"	512.93	768.82	706.70	6"	1,489.73	3,040.07	2,224.21
24	8"	820.69	1,230.12	1,130.73	8"	2,383.58	4,864.14	3,558.76
25	10"	1,179.75	1,768.31	1,625.43	10"	3,426.40	6,992.20	5,115.72
26	Gallorage charge	3.89	5.83	5.36	Gallorage charge	7.13	14.55	10.65
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	6.85	10.27	9.44	Res. Wastewater Only	49.36	100.73	73.70
29	3"	13.68	20.50	18.85	Cmrl. Wastewater Only	49.36	100.73	73.70
30	4"	21.37	32.03	29.44	Sprinkler Heads	-	-	-
31	6"	42.74	64.06	58.89	Reuse	-	-	-
32	8"	68.38	102.49	94.21				
33	10"	98.31	147.36	135.45				

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: G-2  
 Page: 1 of 1  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	170,289	(16,908)	0	153,381	A-5
2	Utility Land & Land Rights	4,306		0	4,306	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(65,070)	6,520	0	(58,550)	A-9
5	Less: CIAC	(75,322)	0	0	(75,322)	A-12
6	Accumulated Amortization of CIAC	37,375	0	0	37,375	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	29,537		0	29,537	A-1
11	<b>Total Rate Base</b>	<b>101,116</b>	<b>(10,388)</b>	<b>0</b>	<b>90,728</b>	
<b>SEWER</b>						
12	Utility Plant in Service	59,088	(1,206)	0	57,882	A-6
13	Utility Land & Land Rights	1,011		0	1,011	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(34,902)	729	0	(34,172)	A-10
16	Less: CIAC	(738)	0	0	(738)	A-12
17	Accumulated Amortization of CIAC	680	0	0	680	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	3,929		0	3,929	A-2
21	<b>Total Rate Base</b>	<b>29,068</b>	<b>(476)</b>	<b>0</b>	<b>28,592</b>	

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

**Florida Public Service Commission**

**Interlachen Lake/Park Manor**

Schedule: G-3

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical  Projected

Water  Sewer

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

3	Utility Plant in Service	(16,908)	(1,206)
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
7	Accumulated Depreciation	6,520	729
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
12	Total Rate Base	<u>(10,388)</u>	<u>(476)</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]  
 Water [ X ] Sewer [ X ]

Schedule: G-4  
 Page: 1 of 1  
 Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	75,279		0	75,279	14,966	90,245	19.88%	49.9%	E-2w
2 Other Revenues	740		0	740	0	740			E-2w
3 OPERATING REVENUES	<u>76,019</u>	<u>0</u>	<u>0</u>	<u>76,019</u>	<u>14,966</u>	<u>90,985</u>			
4 Operation & Maintenance	64,947		0	64,947	221	65,168			B-5
5 Depreciation, net of CIAC Amort.	4,855	(104)	0	4,751		4,751			B-13
6 Amortization	1,402		0	1,402		1,402			
7 Taxes Other Than Income	6,528	1,898	0	8,426	673	9,099			B-15
8 Provision for Income Taxes	(2,082)		0	(2,082)	5,428	3,347			C-1
9 OPERATING EXPENSES	<u>75,651</u>	<u>1,794</u>	<u>0</u>	<u>77,445</u>	<u>6,322</u>	<u>83,767</u>			
10 NET OPERATING INCOME	<u>368</u>	<u>(1,794)</u>	<u>0</u>	<u>(1,426)</u>	<u>8,644</u>	<u>7,218</u>			
11 RATE BASE	<u>96,691</u>			<u>96,691</u>		<u>96,691</u>			A-1
12 RATE OF RETURN	<u>0.38%</u>			<u>-1.47%</u>		<u>7.47%</u>			
<b>Sewer</b>									
13 Sewer Sales Revenues	14,924		0	14,924	20,192	35,116	135.30%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>14,924</u>	<u>0</u>	<u>0</u>	<u>14,924</u>	<u>20,192</u>	<u>35,116</u>			
16 Operation & Maintenance	25,855		0	25,855	298	26,153			B-6
17 Depreciation, net of CIAC Amort.	2,586	0	0	2,586		2,586			B-14
18 Amortization	185		0	185		185			
19 Taxes Other Than Income	747	1,330	0	2,077	908	2,985			B-15
20 Provision for Income Taxes	(6,301)		0	(6,301)	7,324	1,023			C-1
21 OPERATING EXPENSES	<u>23,072</u>	<u>1,330</u>	<u>0</u>	<u>24,402</u>	<u>8,530</u>	<u>32,932</u>			
22 NET OPERATING INCOME	<u>(8,148)</u>	<u>(1,330)</u>	<u>0</u>	<u>(9,478)</u>	<u>11,662</u>	<u>2,184</u>			
23 RATE BASE	<u>29,068</u>			<u>29,068</u>		<u>29,068</u>			A-2
24 RATE OF RETURN	<u>-28.03%</u>			<u>-32.61%</u>		<u>7.51%</u>			



## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

## Interlachen Lake/Park Manor

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical  Projected Water  Sewer Schedule: G-5  
Page: 1 of 1  
Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>			
1	Depreciation Expense for Interim Rate purposes	(104)	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	1,898	1,330
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	14,966	20,192
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	221	298
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	673	909
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	76,019	14,924
18	Plus Required Revenue Adjustment	14,966	20,192
19	Rate Year Revenue at Proposed Rates	90,985	35,116
20			
21	Less Operating Expenses Before Income Taxes	(80,420)	(31,909)
22	Less Interest Expense	(1,889)	(556)
23	Taxable Income	8,676	2,651
24	Income Tax at Composite Rate of 38.58%	3,347	1,023
25	Less Income Tax at Present Rates	2,082	6,301
26			
27	Income Tax Adjustment	5,428	7,324

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

Interlachen Lake/Park Manor  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ ] Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-6  
 Page: 1 of 1  
 Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	34,864	36.06%	5.10%	1.84%	1,779	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	57,629	59.60%	9.25%	5.51%	5,329	D-2
5 Customer Deposits	1,831	1.89%	6.00%	0.11%	110	D-2
6 Accumulated Deferred Income Taxes	2,367	2.45%	0.00%	0.00%	0	D-2
7 Total	<u>96,691</u>	<u>100.00%</u>		<u>7.47%</u>	<u>7,218</u>	
<b>SEWER</b>						
8 Long-Term Debt	10,655	36.65%	5.10%	1.87%	544	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	17,612	60.59%	9.25%	5.60%	1,629	D-2
12 Customer Deposits	197	0.68%	6.00%	0.04%	12	D-2
13 Accumulated Deferred Income Taxes	605	2.08%	0.00%	0.00%	0	D-2
14 Total	<u>29,068</u>	<u>100.00%</u>		<u>7.51%</u>	<u>2,184</u>	

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