

**Picciola Island
Water**

Docket No. 080121-WS

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

Lake 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 _____
- COM _____
- CTR _____
- EDP** _____
- GCL _____
- OPC _____
- PCA _____
- PCR _____
- SGA _____
- SEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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**Picciola Island
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Picciola Island

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.

Line No.	(1) 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	125,077	8,422	133,499	54,215	187,714	A-5
2	Utility Land & Land Rights	3,481	0	3,481	0	3,481	A-5
3	Less: Non-Used & Useful Plant	0	(2,582)	(2,582)	0	(2,582)	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(67,053)	(1,277)	(68,330)	5,936	(62,394)	A-9
6	Less: CIAC	(48,958)	0	(48,958)	0	(48,958)	A-12
7	Accumulated Amortization of CIAC	29,726	296	30,022	0	30,022	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	16,656	16,656	6,140	22,796	A-17, A-3
12	Total Rate Base	<u>42,274</u>	<u>21,514</u>	<u>63,788</u>	<u>66,291</u>	<u>130,079</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & 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) Historical Test Year 2007			(3) Pro Forma Test Year		(6) Adjusted Average Balance	(7) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance		
1 Utility Plant in Service	0	0	0	0	0	0	A-6
2 Utility Land & Land Rights	0	0	0	0	0	0	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	0	0	0	0	0	A-10
6 Less: CIAC	0	0	0	0	0	0	A-12
7 Accumulated Amortization of CIAC	0	0	0	0	0	0	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	A-16
11 Working Capital Allowance	0	0	0	0	0	0	A-17, A-3
12 Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Picciola Island

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	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	7,546	NA	
3	Allocation of Corp Structures & Improvements	877	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>8,422</u>	<u>-</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	2,324	NA	
10	Meter replacement cost	59,640	NA	
11	(Less) Retirement of existing meters	(7,749)	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>54,215</u>	<u>-</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(2,582)</u>	<u>NA</u>	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,033	NA	
30	Allocation of Corp Structures & Improvements	90	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	154	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>1,277</u>	<u>-</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	8	NA	
38	Meter Replacements			
39	Retirement of existing meters	(7,749)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	1,297	NA	
41	Salvage	508	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>(5,936)</u>	<u>-</u>	
47				

Picciola Island
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	CIAC			A-12
2	PSC Audit Adjustments	-	NA	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	-	NA	
11	PSC Depr Rate Correction	296	NA	
12	Total 2007 Adjustments	296	-	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	16,656	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	6,140	-	

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

Florida Public Service Commission

Picciola Island

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.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance	_____	NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	_____	NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance	_____	NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance	_____	NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance	_____	NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Picciola Island
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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	123,359	NA
	2004		
34	Additions	0	NA
35	Retirements	0	NA
36	Adjustments	(1)	NA
37	12/31/04 Balance	123,358	NA
	2005		
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	123,358	NA
	2006		
42	Additions	11,969	NA
43	Retirements	(7,104)	NA
44	Adjustments	0	NA
45	12/31/06 Balance	128,223	NA
	2007		
46	Additions	607	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	Allocations	9,832	NA
50	12/31/07 Balance	138,662	NA

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	254	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	0	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	5,995	23.82%	1,428	0	23.82%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	710	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	21,952	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	23.82%	0	0	23.82%	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	3,481	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	6,178	23.82%	1,471	0	23.82%	0
19	311.3	Pumping Equipment	12,127	23.82%	2,889	0	23.82%	0
20	320.3	Water Treatment Equipment	1,020	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	38,158	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	15,086	18.67%	2,817	0	18.67%	0
28	333.4	Services	11,187	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	7,749	0.00%	0	51,891	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	5,530	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	7,546	0.00%	0	2,324	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	0	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	8	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	136,980		8,605	54,215		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Piccola Island

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	254	254	254	254	254	254	254	254	254	254	254	254	254	254
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,120	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,178
19	311.3	Pumping Equipment	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127
20	320.3	Water Treatment Equipment	750	750	750	750	750	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,020
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749
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	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653	4,653
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	107	8
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	128,223	128,285	128,285	128,285	128,285	128,723	128,723	128,723	128,723	128,723	128,723	128,723	128,830	128,558
47		Subtotal Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Picciola Island

Docket No. 080121-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	254	254	254	254	254	254	254	254	254	254	254	254	254	254
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,120	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,182	6,178
19	311.3	Pumping Equipment	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,127
20	320.3	Water Treatment Equipment	750	750	750	750	750	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,020
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749	7,749
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	5,501	5,518	5,518	5,518	5,518	5,539	5,539	5,539	5,539	5,539	5,539	5,539	5,539	5,530
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	5,961	6,235	6,794	6,873	7,072	7,225	7,467	7,628	8,122	8,429	8,503	8,839	8,946	7,546
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	107	8
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL		135,031	135,385	135,944	136,023	136,222	136,834	137,077	137,237	137,731	138,038	138,112	138,449	138,662	136,980
47	Subtotal Land & Land Rights		3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Schedule: A-6

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	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	0	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	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	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	0	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	0	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	0	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	0	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	0	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	0	0.00%	0	0	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	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-6

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

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-6

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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.

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

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

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.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year	Pro Forma Test Year		
			Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
Water						
1	Plant in Service		8,605	0	8,605	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		(6,023)	0	(6,023)	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>2,582</u>	<u>0</u>	<u>2,582</u>	
Sewer						
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

**Picciola Island
Docket No. 080121-WS**

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

Historical Test Year Ending December 31, 2007

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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance	_____	NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	_____	NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance	_____	NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance	_____	NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance	_____	NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Picciola Island

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		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	63,054	NA
	2004		
34	Additions	2,083	NA
35	Retirements	0	NA
36	Adjustments	(6,937)	NA
37	12/31/04 Balance	58,200	NA
	2005		
38	Additions	2,038	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	60,238	NA
	2006		
42	Additions	2,789	NA
43	Retirements	(7,104)	NA
44	Adjustments	9,088	NA
45	12/31/06 Balance	65,011	NA
	2007		
46	Additions	3,914	NA
47	Retirements	0	NA
48	Adjustments	483	NA
49	Allocations	1,811	NA
50	12/31/07 Balance	71,219	NA

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	120	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	0	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	5,976	23.82%	1,423	0	23.82%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	286	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	17,188	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	23.82%	0	0	23.82%	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	(1,503)	23.82%	(358)	0	23.82%	0
19	311.3	Pumping Equipment	12,155	23.82%	2,895	0	23.82%	0
20	320.3	Water Treatment Equipment	772	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	13,961	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	11,043	18.67%	2,062	0	18.67%	0
28	333.4	Services	5,846	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	1,130	0.00%	0	(5,944)	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	323	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	1,033	0.00%	0	8	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	0	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	0	0.00%	0	0	0.00%	0
46		TOTAL	68,330		6,023	(5,936)		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Piccola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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.

Table with columns: Line No., Acct No., Account Name, Prior Year Dec-2006, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-2007, Average Balance. Rows include categories like INTANGIBLE PLANT, SOURCE OF SUPPLY & PUMPING PLANT, WATER TREATMENT PLANT, TRANSMISSION & DISTRIBUTION PLANT, and GENERAL PLANT.

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

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) (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	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	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	0	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	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	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	0	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	0	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	0	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	0	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	0	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	0	0.00%	0	0	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		0		0	0		0

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

Picciola Island
Docket No. 080121-WS

Schedule: A-11
 Page: 1 of 2
 Preparer: R Griffin

Historical Test Year Ending December 31, 2007

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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance	_____	NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance	_____	NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance	_____	NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance	_____	NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance	_____	NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Picciola Island

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		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	41,720	NA
	2004		
26	Additions	4,137	NA
27	Adjustments	(1,424)	NA
28	12/31/04 Balance	44,433	NA
	2005		
29	Additions	5,471	NA
30	Adjustments	0	NA
31	12/31/05 Balance	49,904	NA
	2006		
32	Additions	0	NA
33	Adjustments	(2,713)	NA
34	12/31/06 Balance	47,191	NA
	2007		
35	Additions	4,441	NA
36	Adjustments	0	NA
37	12/31/07 Balance	51,631	NA

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

Picciola Island

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	32,984	0.00%	0		0.00%	0
4	334	Meter Fees	8,237	0.00%	0		0.00%	0
5	331	Main Extension Charge	5,508	0.00%	0		0.00%	0
6	333	Service Installation Fees	2,229	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>48,958</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>48,958</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
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	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>0</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>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Piccola Island

Docket No. 060121-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		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	32,123	32,123	32,123	32,123	32,123	32,123	32,823	32,823	33,523	34,223	34,223	34,223	34,223	32,984
4	334	Meter Fees	8,126	8,126	8,126	8,126	8,126	8,126	8,216	8,216	8,306	8,396	8,396	8,396	8,396	8,237
5	331	Main Extension Charge	4,889	4,889	4,889	4,889	4,889	4,889	5,335	5,335	5,781	6,227	6,531	6,531	6,531	5,508
6	333	Service Installation Fees	2,053	2,053	2,053	2,053	2,053	2,053	2,196	2,196	2,339	2,482	2,482	2,482	2,482	2,229
7		Total Cash CIAC	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	49,949	51,328	51,631	51,631	51,631	48,958
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	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	49,949	51,328	51,631	51,631	51,631	48,958
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: 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	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	32,123	32,123	32,123	32,123	32,123	32,123	32,823	32,823	33,523	34,223	34,223	34,223	34,223	32,984
4	334 Meter Fees	8,126	8,126	8,126	8,126	8,126	8,126	8,216	8,216	8,306	8,396	8,396	8,396	8,396	8,237
5	331 Main Extension Charge	4,889	4,889	4,889	4,889	4,889	4,889	5,335	5,335	5,781	6,227	6,531	6,531	6,531	5,508
6	333 Service Installation Fees	2,053	2,053	2,053	2,053	2,053	2,053	2,196	2,196	2,339	2,482	2,482	2,482	2,482	2,229
7	Total Cash CIAC	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	49,949	51,328	51,631	51,631	51,631	48,958
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	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	49,949	51,328	51,631	51,631	51,631	48,958
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Picciola Island

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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance		NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance		NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance		NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance		NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance		NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance		NA

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

Florida Public Service Commission

Picciola Island

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		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	25,138	NA
	2004		
26	Additions	634	NA
27	Adjustments	(2)	NA
28	12/31/04 Balance	25,770	NA
	2005		
29	Additions	650	NA
30	Adjustments	0	NA
31	12/31/05 Balance	26,420	NA
	2006		
32	Additions	3,853	NA
33	Adjustments	(1,284)	NA
34	12/31/06 Balance	28,989	NA
	2007		
35	Additions	1,507	NA
36	Adjustments	593	NA
37	12/31/07 Balance	31,089	NA

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Picciola Island

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Useful Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	28,208	0.00%	0		0.00%	0
4	334 Meter Fees	1,128	0.00%	0		0.00%	0
5	331 Main Extension Charge	601	0.00%	0		0.00%	0
6	333 Service Installation Fees	85	0.00%	0		0.00%	0
7	Total Cash	<u>30,022</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>30,022</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
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	0	0.00%	0		0.00%	0
25	Total Cash	<u>0</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>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Picciola Island

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		WATER														
2		Cash														
3	320	Water Treatment Equipment	27,467	27,554	27,641	27,728	27,815	27,902	27,988	28,078	28,167	28,260	28,353	28,448	28,546	27,996
4	334	Meter Fees	924	948	972	996	1,021	1,045	1,069	1,093	1,118	1,143	1,168	1,193	1,219	1,070
5	331	Main Extension Charge	541	548	554	561	568	575	582	589	597	606	615	624	633	584
6	333	Service Installation Fees	58	61	64	67	70	73	76	79	83	87	90	94	98	77
7		Total Cash AAC	28,989	29,110	29,231	29,352	29,473	29,594	29,715	29,840	29,965	30,095	30,225	30,359	30,496	29,726
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	28,989	29,110	29,231	29,352	29,473	29,594	29,715	29,840	29,965	30,095	30,225	30,359	30,496	29,726
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Piccola Island

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	WATER														
2	Cash														
3	320 Water Treatment Equipment	27,467	27,588	27,710	27,832	27,953	28,075	28,199	28,324	28,451	28,580	28,710	28,840	28,969	28,208
4	334 Meter Fees	924	958	991	1,025	1,059	1,093	1,127	1,161	1,196	1,231	1,266	1,301	1,336	1,128
5	331 Main Extension Charge	541	550	560	569	579	588	599	609	620	632	645	657	670	601
6	333 Service Installation Fees	58	62	66	70	75	79	84	88	93	98	103	109	114	85
7	Total Cash AAC	28,989	29,158	29,328	29,497	29,666	29,835	30,009	30,182	30,360	30,542	30,724	30,907	31,089	30,022
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	28,989	29,158	29,328	29,497	29,666	29,835	30,009	30,182	30,360	30,542	30,724	30,907	31,089	30,022
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-15
 Page: 1 of 1
 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

Picciola Island
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.

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Picciola Island

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	For All Systems:		
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	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>0.399%</u>	<u>0.395%</u>
25	Assets Allocated - Water (line 10 x line 23)	<u>10,376</u>	<u>10,505</u>
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(8,560)</u>	<u>(1,330)</u>
27			
28	Allocation Percentage - Sewer	<u>0.000%</u>	<u>0.000%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	<u>NA</u>	<u>NA</u>
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>NA</u>	<u>NA</u>
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	6,821	6,442
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	1,453	1,038
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>10,089</u>	<u>16,656</u>
47	Sewer (Lines 29-30+35+39+43)	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Picciola Island
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	1,833,110	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	2,033,013	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	473,612	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

Picciola Island
 Docket No. 060121-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	1,150,863	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

**Picciola Island
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
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Analysis of Contractual Services	B-9	64
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Schedule of Water Net Operating Income

Florida Public Service Commission

Picciola Island

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.

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	53,117	(618)	52,499	0	52,499	13,935	66,434	B-4, E-2
2	Operation & Maintenance	31,983	2,105	34,088	4,638	38,726	206	38,932	B-5
3	Depreciation, net of CIAC Amort.,U&U	2,407	1,000	3,407	1,491	4,898	0	4,898	B-13
4	Amortization	0	758	758	0	758	0	758	B-3
5	Taxes Other Than Income	3,084	1,415	4,499	982	5,481	627	6,108	B-15
6	Provision for Income Taxes	6,034	(2,760)	3,274	(3,235)	39	5,054	5,094	C-1, B-3
7	OPERATING EXPENSES	43,508	2,518	46,026	3,876	49,902	5,887	55,789	
8	NET OPERATING INCOME	9,609	(3,136)	6,473	(3,876)	2,597	8,048	10,645	
9	RATE BASE	42,274	21,514	63,788	66,291	130,079		130,079	A-1
10	RATE OF RETURN	22.73%		10.15%				8.18%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Picciola Island
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	0	NA	NA	0	NA	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	NA	NA	NA	NA	NA	NA	B-6
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	NA	B-14
4	Amortization	NA	NA	NA	NA	NA	NA	NA	B-3
5	Taxes Other Than Income	NA	NA	NA	NA	NA	NA	NA	B-15
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	NA	C-1, B-3
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA	NA	NA	NA	A-2
10	RATE OF RETURN	NA		NA			NA	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Picciola Island
 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		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(618)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	<u>(618)</u>	<u>0</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	532	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	95	0
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	178	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	35	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	29	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	19	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	149	0
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	1,233	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(102)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(65)	0
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>2,105</u>	<u>NA</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Picciola Island
 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	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	1,280	NA	
4	Allocation of Corp Structures & Improvements	22	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	483	NA	
7	PSC Depr Rate Correction, Amort CIAC	(593)	NA	
8	Reduction for NU&U	(192)	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>1,000</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	758	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>758</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(34)	NA
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	1,494	NA
21	Property tax adjustment		0	NA
22	Property tax adjustment	NU&U portion of Property Taxes	(46)	NA
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,415</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(2,760)	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(2,760)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,518</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Picciola Island
 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		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	384	0
5	601/701		Market Based Increases	633	0
6	601/701		New Rates Manager & Controller	672	0
7	601/701		Lake County Facility Operator II	116	0
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	289	0
11	610/710	Purchased Water / Sewer Treatment		0	0
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	20	0
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	77	0
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	6	0
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(240)	0
24	634/734		Additional 2008 Service Co employee benefits	52	0
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	33	0
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	2	0
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(209)	0
29	636/736		Additional 2008 ACO employee benefits	234	0
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	33	0
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	253	0
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	2,047	0
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)	237	0
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>4,638</u>	<u>NA</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Picciola Island
 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	UTILITY PRO FORMA ADJUSTMENTS, continued			
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)	1,297	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	194	NA	
6		0		
7			NA	
8		0		
9			NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>1,491</u>	<u>NA</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	NA	
16	-	0	NA	
17	TOTAL	<u>0</u>	<u>NA</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	79	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(48)	NA	
22	Property taxes associated with Pro Forma plant	995	NA	
23	Property Tax adjustment for Non-Used & Useful plant	(43)	NA	
24	TOTAL	<u>982</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(3,235)	NA	
28	TOTAL	<u>(3,235)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,876</u>	<u>NA</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>13,935</u>	<u>NA</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>206</u>	<u>NA</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>627</u>	<u>NA</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	52,499	NA	B-1, B-2
46	Plus Required Revenue Adjustment	13,935	NA	
47	Rate Year Revenue at Proposed Rates	<u>66,434</u>	<u>NA</u>	
48				
49	Less Operating Expenses Before Income Taxes	(50,696)	NA	B-1, B-2
50	Less Interest Expense	(2,534)	NA	D-1
51	Taxable Income	<u>13,204</u>	<u>NA</u>	
52	Income Tax at Composite Rate of 38.575%	5,094	NA	
53	Less Income Tax at Present Rates	(39)	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>5,054</u>	<u>NA</u>	

Test Year Operating Revenues

Florida Public Service Commission

Picciola Island

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.

Line No.	(1) WATER			(3) SEWER		
	Account No. and Description	Revenues		Account No. and Description	Revenues	
1	WATER SALES			SEWER SALES		
2	460.1	Unmetered Water Revenue	0	521.1	Flat Rate - Residential	NA
3	461.1	Metered - Residential	52,947	521.2	Flat Rate - Commercial	NA
4	461.2	Metered - Commercial	0	521.3	Flat Rate - Industrial	NA
5	461.3	Metered - Industrial	0	521.4	Flat Rate - Public Authorities	NA
6	461.4	Metered - Public Authorities	0	521.5	Flat Rate - Multi-Family	NA
7	461.5	Metered - Multi-Family	0	521.6	Flat Rate - Other	NA
8	461.6	Metered - Other	0	522.1	Measured - Residential	NA
9	462.1	Public Fire Protection	0	522.2	Measured - Commercial	NA
10	462.2	Private Fire Protection	0	522.3	Measured - Industrial	NA
11	464.0	Other Sales - Public Authorities	0	522.4	Measured - Public Authorities	NA
12	465.0	Irrigation Customers	0	522.5	Measured - Multi-Family	NA
13	466.0	Sales for Resale	0	523.0	Other Sales - Public Authorities	NA
14	467.0	Interdepartmental Sales	0	524.0	Revenues From Other Systems	NA
15	475.0	Unbilled Revenues	0	525.0	Interdepartmental Sales	NA
16				526.0	Effluent	NA
17				527.0	Unbilled Revenues	NA
18				540.5	Flat Rate - Reuse	NA
19	TOTAL WATER SALES		<u>52,947</u>	TOTAL SEWER SALES		<u>0</u>
20						
21	OTHER WATER REVENUES			OTHER SEWER REVENUES		
22	470.0	Forfeited Discounts	0	531.0	Sale Of Sludge	NA
23	471.0	Misc. Service Revenues	170	532.0	Forfeited Discounts	NA
24	472.0	Rents From Water Property	0	534.0	Rents From Sewer Property	NA
25	473.0	Interdepartmental Rents	0	535.0	Interdepartmental Rents	NA
26	474.04	Other Water Revenues	0	536.0	Other Sewer Revenues	NA
27	TOTAL OTHER WATER REVENUES		<u>170</u>	TOTAL OTHER SEWER REVENUES		<u>0</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u>53,117</u>	TOTAL SEWER OPERATING REVENUES		<u>0</u>

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

Florida Public Service Commission

Picciola Island

Schedule: B-5

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 0.00%	(9) Pro Forma
1	601 Salaries & Wages - Employees	9,048	627	9,675		9,675	1,805		11,479
2	603 Salaries & Wages - Officers, Exec.	722	0	722		722	0		722
3	604 Employee Pensions & Benefits	2,912	0	2,912		2,912	289		3,200
4	610 Purchased Water	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,637	0	2,637		2,637	0		2,637
6	616 Fuel for Purchased Power	207	0	207	0	207	0	0	207
7	618 Chemicals	325	0	325		325	0		325
8	620 Materials & Supplies	1,129	0	1,129	0	1,129	0	0	1,129
9	631 Contractual Services - Engineering	47	0	47		47	0		47
10	632 Contractual Services - Accounting	(58)	178	120		120	0		120
11	633 Contractual Services - Legal	181	35	216		216	0		216
12	634 Contractual Services - Mgmt. Fees	3,292	50	3,342		3,342	(86)		3,256
13	635 Contractual Services - Testing	921	0	921		921	0		921
14	636 Contractual Services - Other	4,291	149	4,440		4,440	61		4,500
15	641 Rental of Building/Real Prop.	769	0	769		769	33		802
16	642 Rental of Equipment	59	0	59		59	0		59
17	650 Transportation Expenses	2,089	0	2,089		2,089	253		2,342
18	656 Insurance - Vehicle	156	0	156		156	0		156
19	657 Insurance - General Liability	620	0	620		620	0		620
20	658 Insurance - Workman's Comp.	93	0	93		93	0		93
21	659 Insurance - Other	204	0	204		204	0		204
22	660 Advertising Expense	4	0	4		4	0		4
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	2,047		2,047
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	199	0	199		199	0		199
26	675 Miscellaneous Expense	2,136	1,066	3,202		3,202	237		3,439
27									
28	TOTAL WATER O & M EXPENSES	31,983	2,105	34,088	0	34,088	4,638	0	38,726

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

Florida Public Service Commission

Picciola Island
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	732	674	817	886	916	761	566	859	3,990	1,173	(2,885)	559	9,048	
2	603 Salaries & Wages - Officers, Exec.	69	70	(172)	74	77	99	96	90	681	126	(578)	89	722	
3	604 Employee Pensions & Benefits	273	282	222	282	269	246	262	229	93	249	386	119	2,912	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	228	219	212	267	222	231	238	176	265	206	151	223	2,637	
6	616 Fuel for Purchased Power	0	0	0	96	0	22	0	0	0	89	0	0	207	
7	618 Chemicals	45	0	49	0	45	0	49	0	44	0	49	44	325	
8	620 Materials & Supplies	113	570	(415)	7	7	295	99	380	90	25	(79)	36	1,129	
9	631 Contractual Services - Engineering	6	6	6	6	6	6	6	6	0	0	0	0	47	
10	632 Contractual Services - Accounting	41	36	36	(127)	21	21	21	21	(15)	21	23	(157)	(58)	
11	633 Contractual Services - Legal	13	12	16	14	15	16	19	19	176	25	(162)	17	181	
12	634 Contractual Services - Mgmt. Fees	220	220	262	348	338	314	227	137	410	245	307	263	3,292	
13	635 Contractual Services - Testing	90	0	208	91	91	91	1	152	67	1	39	91	921	
14	636 Contractual Services - Other	324	305	320	324	336	585	355	358	1,382	407	(796)	392	4,291	
15	641 Rental of Building/Real Prop.	56	52	70	61	64	67	81	79	747	107	(689)	73	769	
16	642 Rental of Equipment	4	4	5	5	5	5	6	6	57	8	(53)	6	59	
17	650 Transportation Expenses	154	173	169	163	190	170	150	197	(75)	186	448	162	2,089	
18	656 Insurance - Vehicle	13	13	13	13	13	13	13	13	13	13	13	13	156	
19	657 Insurance - General Liability	52	52	52	52	52	52	51	52	52	52	51	52	620	
20	658 Insurance - Workman's Comp.	8	8	8	8	8	8	8	8	8	8	8	8	93	
21	659 Insurance - Other	17	17	17	17	17	17	17	17	17	17	17	17	204	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	4	1	(3)	0	4	
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	(155)	67	103	(40)	47	(15)	65	89	(294)	763	(258)	(173)	199	
26	675 Miscellaneous Expense	151	227	179	162	169	179	218	203	1,570	259	(1,411)	231	2,136	
27															
28	TOTAL WATER O & M EXPENSES	2,455	3,006	2,177	2,710	2,907	3,183	2,549	3,091	9,284	3,979	(5,423)	2,066	31,983	

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

Florida Public Service Commission

Picciola Island
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	467	428	486	596	611	442	182	483	452	667	381	212	5,406	
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)	(2)	(0)	(0)	(1)	(13)	(0)	(31)	(38)	(12)	0	(149)	(247)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	224	215	207	263	217	226	233	170	210	198	201	218	2,581	
6	616 Fuel for Purchased Power	0	0	0	96	0	22	0	0	0	89	0	0	207	
7	618 Chemicals	45	0	49	0	45	0	49	0	44	0	49	44	325	
8	620 Materials & Supplies	107	564	(424)	0	0	288	90	371	4	13	0	28	1,041	
9	631 Contractual Services - Engineering	6	6	6	6	6	6	6	6	0	0	0	0	47	
10	632 Contractual Services - Accounting	(0)	0	0	(105)	(0)	(0)	(0)	0	0	0	0	(0)	(105)	
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	90	0	207	90	90	90	0	152	61	0	45	90	915	
14	636 Contractual Services - Other	102	104	103	103	103	366	103	103	106	103	103	136	1,534	
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)	0	(0)	0	0	0	(0)	0	(0)	0	0	
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	(151)	71	108	(36)	51	(11)	70	94	(246)	770	(302)	(168)	248	
26	675 Miscellaneous Expense	37	120	37	37	37	41	52	41	41	40	0	81	563	
27															
28	TOTAL WATER O & M EXPENSES	926	1,506	779	1,049	1,157	1,456	785	1,388	634	1,867	477	491	12,515	

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

Florida Public Service Commission

Picciola Island

Schedule: B-5

Docket No. 080121-WS

Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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.	21	25	(233)	21	21	41	26	21	33	33	21	26	54	
3	604 Employee Pensions & Benefits	282	292	233	292	281	270	276	273	253	278	274	280	3,283	
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	41	36	36	(21)	21	21	21	(13)	21	21	(157)	49		
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		
12	634 Contractual Services - Mgmt. Fees	220	220	262	348	338	313	227	137	407	245	310	263	3,289	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0		
14	636 Contractual Services - Other	137	122	111	128	135	116	128	135	141	142	149	145	1,589	
15	641 Rental of Building/Real Prop.	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		
17	650 Transportation Expenses	174	191	193	185	213	193	178	225	184	223	209	188	2,355	
18	656 Insurance - Vehicle	13	13	13	13	13	13	13	13	13	13	13	13	156	
19	657 Insurance - General Liability	52	52	52	52	52	52	51	52	52	52	52	52	619	
20	658 Insurance - Workman's Comp.	8	8	8	8	8	8	8	8	8	8	8	8	93	
21	659 Insurance - Other	17	17	17	17	17	17	17	17	17	17	17	17	204	
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	TOTAL WATER O & M EXPENSES	964	975	692	1,040	1,098	1,044	943	901	1,094	1,030	1,074	834	11,692	

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

Florida Public Service Commission

Picciola Island

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.	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	601 Salaries & Wages - Employees	265	246	330	291	305	320	384	375	3,538	506	(3,266)	347	3,642	46.83%	
2	603 Salaries & Wages - Officers, Exec.	49	45	61	53	56	59	70	69	649	93	(599)	64	668	8.59%	
3	604 Employee Pensions & Benefits	(9)	(8)	(11)	(10)	(10)	(11)	(13)	(13)	(122)	(17)	112	(12)	(125)	-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	4	4	5	4	5	5	6	6	54	8	(50)	5	56	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	6	6	8	7	7	8	9	9	86	12	(79)	8	88	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)	(2)	-0.02%	
11	633 Contractual Services - Legal	13	12	16	14	15	16	19	19	176	25	(162)	17	181	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.04%	
13	635 Contractual Services - Testing	0	0	1	1	1	1	1	1	6	1	(6)	1	7	0.09%	
14	636 Contractual Services - Other	85	79	106	93	98	103	123	120	1,135	162	(1,048)	111	1,168	15.02%	
15	641 Rental of Building/Real Prop.	56	52	70	61	64	67	81	79	747	107	(689)	73	769	9.89%	
16	642 Rental of Equipment	4	4	5	5	5	5	6	6	57	8	(53)	6	59	0.76%	
17	650 Transportation Expenses	(19)	(18)	(24)	(21)	(22)	(23)	(28)	(27)	(259)	(37)	239	(25)	(267)	-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	0	0	4	1	(3)	0	4	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	(4)	(3)	(4)	(4)	(4)	(4)	(5)	(5)	(48)	(7)	44	(5)	(49)	-0.63%	
26	675 Miscellaneous Expense	114	106	143	126	132	138	166	162	1,529	219	(1,411)	150	1,574	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	565	525	706	621	652	683	821	802	7,555	1,082	(6,974)	741	7,776	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	565	525	706	621	652	683	821	802	7,555	1,082	(6,974)	741	7,776		

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

Florida Public Service Commission

Picciola Island

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 @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ 0.00%	Pro Forma	
1	701 Salaries & Wages - Employees	0	0	0		0		0		0
2	703 Salaries & Wages - Officers, Exec.	0	0	0		0		0		0
3	704 Employee Pensions & Benefits	0	0	0		0		0		0
4	710 Purchased Sewage Treatment	0	0	0	0	0		0	0	0
5	711 Sludge Removal Expense	0	0	0		0		0	0	0
6	715 Purchased Power	0	0	0	0	0		0	0	0
7	716 Fuel for Power Production	0	0	0		0		0	0	0
8	718 Chemicals	0	0	0	0	0		0	0	0
9	720 Materials & Supplies	0	0	0		0		0		0
10	731 Contractual Services - Engineering	0	0	0		0		0		0
11	732 Contractual Services - Accounting	0	0	0		0		0		0
12	733 Contractual Services - Legal	0	0	0		0		0		0
13	734 Contractual Services - Mgmt. Fees	0	0	0		0		0		0
14	735 Contractual Services - Testing	0	0	0		0		0		0
15	736 Contractual Services - Other	0	0	0		0		0		0
16	741 Rental of Building/Real Prop.	0	0	0		0		0		0
17	742 Rental of Equipment	0	0	0		0		0		0
18	750 Transportation Expenses	0	0	0		0		0		0
19	756 Insurance - Vehicle	0	0	0		0		0		0
20	757 Insurance - General Liability	0	0	0		0		0		0
21	758 Insurance - Workman's Comp.	0	0	0		0		0		0
22	759 Insurance - Other	0	0	0		0		0		0
23	760 Advertising Expense	0	0	0		0		0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		0		0
25	767 Reg. Comm. Exp. - Other	0	0	0		0		0		0
26	770 Bad Debt Expense	0	0	0		0		0		0
27	775 Miscellaneous Expense	0	0	0		0		0		0
28										
29	TOTAL WATER O & M EXPENSES	0	0	0		0		0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Picciola Island
Docket No. 080121-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	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Picciola Island

Schedule: B-6

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Picciola Island

Schedule: B-6

Docket No. 080121-WS

Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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	2007												Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28														
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-6
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.	Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec			
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
28																
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%

775863 Service & Sundry input
to be allocated to lines 1-27

NA NA NA NA NA NA NA NA NA NA NA NA NA NA NA

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Picciola Island

Schedule: B-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	9,193	9,675	482	5.24%
2	603	Salaries & Wages - Officers, Exec.	0	722	722	-
3	604	Employee Pensions & Benefits	1,568	2,912	1,344	85.69%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	2,255	2,637	382	16.92%
6	616	Fuel for Power Production	161	207	46	28.81%
7	618	Chemicals	189	325	136	72.01%
8	620	Materials & Supplies	412	1,129	717	174.14%
9	631	Contractual Services - Engineering	20	47	27	136.00%
10	632	Contractual Services - Accounting	67	120	53	79.20%
11	633	Contractual Services - Legal	395	216	(179)	-45.27%
12	634	Contractual Services - Mgmt. Fees	0	3,342	3,342	-
13	635	Contractual Services - Testing	1,116	921	(195)	-17.45%
14	636	Contractual Services - Other	757	4,440	3,683	486.50%
15	641	Rental of Building/Real Prop.	135	769	634	469.42%
16	642	Rental of Equipment	8	59	51	637.37%
17	650	Transportation Expenses	2,483	2,089	(394)	-15.88%
18	656	Insurance - Vehicle	0	156	156	-
19	657	Insurance - General Liability	481	620	139	28.85%
20	658	Insurance - Workman's Comp.	165	93	(72)	-43.71%
21	659	Insurance - Other	2	204	202	10119.96%
22	660	Advertising Expense	22	4	(18)	-82.64%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	143	0	(143)	-100.00%
25	670	Bad Debt Expense	364	199	(165)	-45.30%
26	675	Miscellaneous Expense	2,206	3,202	996	45.17%
27	TOTAL WATER O & M EXPENSES		22,142	34,088	11,946	53.95%
28	Total Customers (EOY)		145.0	156.5	11.5	7.93%
29	Consumer Price Index - U					11.38%
30	Growth Plus Inflation					20.22%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 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	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	
6	616	Fuel for Power Production	Increased fuel costs
7	618	Chemicals	Increased flows & flushing
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
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	
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	
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Picciola Island

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28 TOTAL SEWER O & M EXPENSES			0	0	0	0.00%
29	Total Customers (EOY)		NA	NA	NA	NA
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Picciola Island

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.

(1)	(2)	(3)
Line No.	Acct No. Account Name	Explanation
	NA	

- 760 Advertising Expense
- 766 Reg. Comm. Exp. - Rate Case Amort.
- 767 Reg. Comm. Exp. - Other
- 770 Bad Debt Expense
- 775 Miscellaneous Expense

Contractual Services

Florida Public Service Commission

Picciola Island

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
Water				
1	Aqua Services, Inc.	Management	3,880	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,287	Lab Testing
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & 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, Interrogos. & 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							
14	<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							
23	<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	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	0.600%	0	0.000%	0	0
e	Subtotal Prior Cases	0		0		0	0
f							
g	Current rate Case Expense	1,364,000	0.600%	8,187	0.000%	0	0
h							
i	Total Projected Rate Case Expense	1,364,000		8,187		0	0
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		2,047		0	0
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

Picciola Island
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	<u>WATER:</u>			
2	None			
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12	<u>SEWER:</u>			
13	None			
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses
Intercompany Expenses Per Books
Picciola Island

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.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.39%	0.00%		0.39%	#Custs	54	0	54	14,011	
3	604	704	Employee Pensions & Benefits	0.41%	0.00%		0.41%	#Custs	3,283	0	3,283	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	0.41%	0.00%		0.41%	#Custs	49	0	49	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.40%	0.00%		0.40%	#Custs	3,289	0	3,289	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.40%	0.00%		0.40%	#Custs	1,589	0	1,589	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	0.40%	0.00%		0.40%	#Custs	2,355	0	2,355	593,365	
18	656	756	Insurance - Vehicle	0.40%	0.00%		0.40%	#Custs	156	0	156	39,196	
19	657	757	Insurance - General Liability	0.40%	0.00%		0.40%	#Custs	619	0	619	155,967	
20	658	758	Insurance - Workman's Comp.	0.40%	0.00%		0.40%	#Custs	93	0	93	23,380	
21	659	759	Insurance - Other	0.40%	0.00%		0.40%	#Custs	204	0	204	51,436	
22	660	760	Advertising Expense						0	0	0		
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	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses
Intracompany Expenses Per Books
Picciola Island**

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.		(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other			Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.36%	0.00%	0.36%	#Custs	3,642	0		3,642	1,001,378	
2	603	703	Salaries & Wages - Officers, Exec.	0.36%	0.00%	0.36%	#Custs	668	0		668	183,603	
3	604	704	Employee Pensions & Benefits	0.36%	0.00%	0.36%	#Custs	(125)	0		(125)	(34,419)	
4	610	710	Purchased Water/Sewage Trtmt					0	0		0	-	
5	615	715	Purchased Power	0.36%	0.00%	0.36%	#Custs	56	0		56	15,420	
6	616	716	Fuel for Purchased Power					0	0		0	-	
7	618	718	Chemicals					0	0		0	-	
8	620	720	Materials & Supplies	0.36%	0.00%	0.36%	#Custs	88	0		88	24,327	
9	631	731	Contractual Services - Engineering					0	0		0	-	
10	632	732	Contractual Services - Accounting	0.36%	0.00%	0.36%	#Custs	(2)	0		(2)	(503)	
11	633	733	Contractual Services - Legal	0.36%	0.00%	0.36%	#Custs	181	0		181	49,793	
12	634	734	Contractual Services - Mgmt. Fees	0.36%	0.00%	0.36%	#Custs	3	0		3	845	
13	635	735	Contractual Services - Testing	0.36%	0.00%	0.36%	#Custs	7	0		7	1,820	
14	636	736	Contractual Services - Other	0.36%	0.00%	0.36%	#Custs	1,168	0		1,168	321,204	
15	641	741	Rental of Building/Real Prop.	0.36%	0.00%	0.36%	#Custs	769	0		769	211,386	
16	642	742	Rental of Equipment	0.36%	0.00%	0.36%	#Custs	59	0		59	16,221	
17	650	750	Transportation Expenses	0.36%	0.00%	0.36%	#Custs	(267)	0		(267)	(73,289)	
18	656	756	Insurance - Vehicle	0.36%	0.00%	0.36%	#Custs	0	0		0	42	
19	657	757	Insurance - General Liability	0.36%	0.00%	0.36%	#Custs	1	0		1	166	
20	658	758	Insurance - Workman's Comp.	0.36%	0.00%	0.36%	#Custs	0	0		0	25	
21	659	759	Insurance - Other	0.36%	0.00%	0.36%	#Custs	0	0		0	55	
22	660	760	Advertising Expense	0.36%	0.00%	0.36%	#Custs	4	0		4	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	0.36%	0.00%	0.36%	#Custs	(49)	0		(49)	(13,483)	
26	675	775	Miscellaneous Expense	0.34%	0.00%	0.34%	#Custs	1,574	0		1,574	458,407	

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Picciola Island
 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) Historical Test Year 2007				(3) Pro Forma Adjustments			
		(4) 2007 Expense	(5) Utility Adjustments	(6) Adjusted Expense	(7) Used & Useful %	(8) Expense	(9) Depreciation Expense	(10) U & U Expense	
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	100.00%	0	0	0	0
3	302.1 Franchises	6	0	6	100.00%	6	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0	0
10	307.2 Wells & Springs	119	80	200	76.18%	152	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0	0
12	309.2 Supply Mains	20	0	20	100.00%	20	0	0	0
13	310.2 Power Generation Equipment	1,098	0	1,098	100.00%	1,098	0	0	0
14	311.2 Pumping Equipment	0	0	0	76.18%	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0	0
18	304.3 Structures & Improvements	193	0	193	76.18%	147	0	0	0
19	311.3 Pumping Equipment	275	331	606	76.18%	462	0	0	0
20	320.3 Water Treatment Equipment	36	11	47	100.00%	47	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,031	60	1,091	100.00%	1,091	0	0	0
27	331.4 Transm. & Distribution Mains	351	0	351	81.33%	285	0	0	0
28	333.4 Services	280	0	280	100.00%	280	0	0	0
29	334.4 Meters & Meter Installations	387	0	387	100.00%	387	1,297	1,297	0
30	335.4 Hydrants	0	0	0	100.00%	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
33	GENERAL PLANT								
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0	0
35	304.5 Structures & Improvements	116	22	138	100.00%	138	0	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	0
37	340.51 Computer Equipment	0	1,280	1,280	100.00%	1,280	194	194	0
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0	0
44	347.5 Miscellaneous Equipment	1	0	1	100.00%	1	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0	0
46									
47	TOTAL DEPRECIATION EXPENSE	3,914	1,785	5,699		5,396	1,491	1,491	
48	Composite U&U Rate				94.67%				
49	(LESS) AMORTIZATION OF CIAC	(1,507)	(593)	(2,100)		(1,988)	0	NA	
50									
51	NET DEPRECIATION EXPENSE	2,407	1,192	3,599		3,407	1,491	1,491	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Picciola Island

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

Taxes Other Than Income

Florida Public Service Commission

Picciola Island

Schedule: B-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.23%	RE & Personal Property Tax on U&U 1.46%	Other	Total
Water						
1	Test Year Per Books	2,396	(304)	991		3,084
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(34)				(34)
5	Payroll & Property Tax Adjustments		1,494	0		1,494
6	Non-U&U Adjustment @ 4.59%			(46)		(46)
7	Total Test Year Adjustments	(34)	1,494	(46)	0	1,415
8	Adjusted Test Year	2,362	1,190	946	0	4,499
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		79			79
12	2007 Plant in Service Additions			(48)		(48)
13	Pro Forma Plant in Service Additions			995		995
14	Non-U&U Adjustment @ 4.59%			(43)		(43)
15	Total Pro Forma Adjustments	0	79	903	0	982
16	Adjusted Pro Forma	2,362	1,269	1,849	0	5,481
17						
18	RAFTs Assoc. with Revenue Increase	627				627
19						
20	Total Pro Forma	2,990	1,269	1,849	0	6,108
Sewer						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFTs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2

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



**Picciola Island
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

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

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
Water							
1	Current Tax Expense	6,034	(2,409)	3,625	(3,235)	390	C-2
2	Deferred Income Tax Expense	0	(351)	(351)	0	(351)	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	Total Income Tax Expense	6,034	(2,760)	3,274	(3,235)	39	
Sewer							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Picciola Island

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	15,643	(5,896)	9,747	(7,111)	2,636	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(1,259)	(1,259)	(1,275)	(2,534)	NA	NA	NA	NA	NA	C-3
4	Taxable Income	15,643	(7,155)	8,488	(8,386)	102	0	0	0	0	0	
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(909)	(909)	0	(909)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(909)	(909)	0	(909)	0	0	0	0	0	
11	Taxable Income Before State Taxes	15,643	(6,246)	9,397	(8,386)	1,011	0	NA	0	NA	0	
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	860	(344)	517	(461)	56	0	NA	0	NA	0	
16	Federal Taxable Income	14,783	(5,903)	8,880	(7,925)	955	0	NA	0	NA	0	
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	5,174	(2,066)	3,108	(2,774)	334	0	NA	0	NA	0	
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
23	Current Federal Income Taxes	5,174	(2,066)	3,108	(2,774)	334	0	NA	0	0	0	
25	Summary:											
26	Current State Income Tax	860	(344)	517	(461)	56	0	NA	0	NA	0	
27	Current Federal Income Tax	5,174	(2,066)	3,108	(2,774)	334	0	NA	0	NA	0	
29	Total Current Income Tax Expense (To C-1)	6,034	(2,409)	3,625	(3,235)	390	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Picciola Island

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)	(6) Sewer			(8) Supporting Schedules
		(5) 2007 Per Books	(6) 2007 Adjustments	(7) 2007 Adjusted		(5) 2007 Per Books	(6) 2007 Adjustments	(7) 2007 Adjusted	
1	Interest on Long-Term Debt	0	1,168	1,168	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	91	91		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>1,259</u>	<u>1,259</u>		<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		63,788		0
Weighted Cost of Long Term Debt (D-1)	1.83%	1,168	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,168		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Picciola Island
 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			(5) Sewer			(8) Supporting Schedules
		(2) 2007 Adjusted	(3) Pro Forma Adjustments	(4) Pro Forma Adjusted	(5) 2007 Adjusted	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,168	1,275	2,444 Note*	0	0	0 Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0 Note*	0	0	0 Note*	
4	Other Interest Expense	91	0	91	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0 C-7	
7	Total Used For Tax Calculation	<u>1,259</u>	<u>1,275</u>	<u>2,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	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)	130,079	0
Weighted Cost of Long Term Debt (D-1)	1.88%	0.00%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	2,444	0

Book/Tax Differences - Permanent

Florida Public Service Commission

Picciola Island

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
WATER		
1		
2	None	
3		
4	Total	0
 SEWER		
5		
6	None	
7		
8	Total	0

Deferred Income Tax Expense

Florida Public Service Commission

Picciola Island

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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	2,407	365	2,773	0	0	0	0	
4	Book Depreciation & Amortization	2,407	1,192	3,599	NA	NA	NA	NA	B-13,14
5									
6	Depreciation Difference	0	(826)	(826)	0	0	0	0	
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(82)	(82)	0	0	0	0	
10	All Other	0	0	0	0	0	0	0	
11									
12	Total Timing Differences (To C-2)	0	(909)	(909)	0	0	0	0	
13									
14	State Tax Rate	5.5%		5.5%	5.5%			5.5%	
15	State Deferred Taxes	0	(50)	(50)	0	0	0	0	
16									
17	Timing Differences for Federal Taxes	0	(859)	(859)	0	0	0	0	
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%			35.0%	
20	Federal Deferred Taxes	0	(301)	(301)	0	0	0	0	
21									
22	Total Deferred Taxes (to C-1)	0	(351)	(351)	0	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Picciola Island
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	(3) Federal	(4) Total	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	1,531	1,531				0	1,531	1,531
2	2004	5	0	5				5	0	5
3	2005	447	6	453				447	6	453
4	2006	244	1,462	1,706				244	1,462	1,706
5	2007	194	1,161	1,355				194	1,161	1,355
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Picciola Island

Schedule: C-6

Docket No. 080121-WS

Page: 2 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. 28306			
	Deferred State Tax Liability			
		Current		
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	5	5
3	2005	5	442	447
4	2006	447	(203)	244
5	2007	244	(50)	194
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Picciola Island

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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	1,531		1,531
2	2004	1,531	(1,531)		0
3	2005	0	6		6
4	2006	6	1,456		1,462
5	2007	1,462	(301)		1,161
SEWER					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	0		0
10	2007	0	0		0

Investment Tax Credits - Analysis

Florida Public Service Commission

Picciola Island

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) Beginning Year Balance	(2) - (6) 3% ITC					(7) Ending Balance	(8) - (12) 4% ITC					(13) Ending Balance
		Amount Realized		Amortization				Amount Realized		Amortization			
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	NONE						NONE						

Investment Tax Credits - Analysis

Florida Public Service Commission

Picciola Island

Schedule: C-7

Docket No. 080121-WS

Page: 2 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.

(1)	(2)	(3) (4) (5) (6) (7)					(8)	(9)	(10) (11) (12) (13)					
		8% ITC							10% ITC					
		Amount Realized		Amortization					Amount Realized		Amortization			Ending Balance
Beginning Year Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.					
1	NONE													

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

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****Picciola Island**

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

Picciola Island

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>	

See Note

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>				
	Water					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at	<u>0</u>				A-17
		0				
	Sewer					
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****Picciola Island**

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.

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****Picciola Island**

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 |

**Picciola Island
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

Picciola Island**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. Class of Capital		Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1 Long-Term Debt		22,898	35.90%	5.10%	1.83%	1,168	D-2, D-5
2 Short-Term Debt		0	0.00%		0.00%	0	D-2
3 Preferred Stock		0	0.00%		0.00%	0	D-2
4 Common Stock		37,849	59.34%	10.25%	6.08%	3,879	D-2
5 Customer Deposits		1,511	2.37%	6.00%	0.14%	91	D-2
6 Accumulated Deferred Income Taxes		1,531	2.40%	0.00%	0.00%	0	D-2
7 Total		<u>63,788</u>	<u>100.00%</u>		<u>8.05%</u>	<u>5,138</u>	
SEWER							
8 Long-Term Debt		0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt		0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock		0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock		0	0.00%	10.25%	0.00%	0	D-2
12 Customer Deposits		0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes		0	0.00%	0.00%	0.00%	0	D-2
14 Total		<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Picciola Island**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	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	47,885	36.81%	5.10%	1.88%	2,444	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4 Common Stock	79,153	60.85%	10.25%	6.24%	8,111	D-2
5 Customer Deposits	1,511	1.16%	6.00%	0.07%	91	D-2
6 Accumulated Deferred Income Taxes	1,531	1.18%	0.00%	0.00%	0	D-2
7 Total	<u>130,079</u>	<u>100.00%</u>		<u>8.18%</u>	<u>10,645</u>	
SEWER						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	10.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

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.

Line No.	(1) Class of Capital	(2) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
Water								
1	Long-Term Debt	21,960	22,841	22,898		22,898	47,885	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	36,299	37,755	37,849		37,849	79,153	
5	Customer Deposits	1,434	1,606	1,511		1,511	1,511	D-7
6	Accumulated Deferred Income Taxes	1,706	1,355	1,531		1,531	1,531	C-6
7	Total	61,399	63,557	63,788	0	63,788	130,079	A-1
Sewer								
8	Long-Term Debt	0	0	0		0	0	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	0	0	0		0	0	
12	Customer Deposits	0	0	0		0	0	D-7
13	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
14	Total	0	0	0	0	0	0	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

Preferred Stock Outstanding

Florida Public Service Commission

Picciola Island
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-3
 Page: 1 of 1
 Preparer: S Anzaldo

Utility or Parent

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

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

1 **There is no Preferred Stock for this subsidiary nor its parent**

Cost of Short-Term Debt

Florida Public Service Commission

Picciola Island
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	There is no Short Term Debt for this subsidiary nor its parent					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility [X] 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	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	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate ((4)-(6)-(7))
1	All Long Term Debt is issued and held by the parent											

Cost of Long-Term Debt

Florida Public Service Commission

Picciola Island
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))
2006												
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	2007											
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	2007 12 Month Total			26,136,124	-	-	-	-	-	1,333,702	1,333,702	5.10%
19												
20	13 Month Average (from A-19)			22,517,338								

* 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

Picciola Island
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)/(4)-(6)-(7))

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-6

Page: 2 of 2

Preparer: S Anzaldo

Utility [] or Parent [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
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	The parent does not have any Variable Rate Long term debt												

Schedule of Customer Deposits

Florida Public Service Commission

Picciola Island

Schedule: D-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	1,434	0	0	1,434
2	Jan-07	1,434	0	0	1,434
3	Feb-07	1,434	0	0	1,434
4	Mar-07	1,434	0	0	1,434
5	Apr-07	1,434	34	0	1,468
6	May-07	1,468	0	0	1,468
7	Jun-07	1,468	34	0	1,502
8	Jul-07	1,502	0	0	1,502
9	Aug-07	1,502	35	0	1,537
10	Sep-07	1,537	69	0	1,606
11	Oct-07	1,606	0	0	1,606
12	Nov-07	1,606	0	0	1,606
13	Dec-07	1,606	0	0	1,606
14	Average				<u>1,511</u>
15					
16		Water Allocated at		100%	<u>1,511</u>
17					
18		Sewer Allocated at		#N/A	<u>#N/A</u>

**Picciola Island
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Picciola Island

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	Residential						
2	5/8" X 3/4"	10.63	14.04	10.63	15.93	15.93	21.92
3	3/4"	15.94	21.04	15.94	23.89	23.89	32.89
4	1"	26.60	35.12	26.60	39.87	39.87	54.81
5	1-1/2"	53.17	70.21	53.17	79.70	79.70	109.62
6	2"	85.08	112.34	85.08	127.53	127.53	175.39
7	3"	170.15	224.67	170.15	255.04	255.04	350.79
8	4"	265.87	351.05	265.87	398.51	398.51	548.10
9	6"	531.75	702.12	531.75	797.03	797.03	1,096.21
10	8"	850.79	1,123.39	850.79	1,275.24	1,275.24	1,753.93
11	10"	1,223.02	1,614.87	1,223.02	1,833.17	1,833.17	2,521.28
12	Gallonage						
13	Block 1, 0-5,000	2.95	3.89	2.95	4.42	4.42	3.80
14	Block 2, 5,000-10,000	2.95	3.89	2.95	4.42	4.42	4.76
15	Block 3, >10,000	2.95	3.89	2.95	4.42	4.42	4.76
16							
17	Commercial						
18	5/8" X 3/4"	10.63	14.04	10.63	15.93	15.93	21.92
19	3/4"	15.94	21.04	15.94	23.89	23.89	32.89
20	1"	26.60	35.12	26.60	39.87	39.87	54.81
21	1-1/2"	53.17	70.21	53.17	79.70	79.70	109.62
22	2"	85.08	112.34	85.08	127.53	127.53	175.39
23	3"	170.15	224.67	170.15	255.04	255.04	350.79
24	4"	265.87	351.05	265.87	398.51	398.51	548.10
25	6"	531.75	702.12	531.75	797.03	797.03	1,096.21
26	8"	850.79	1,123.39	850.79	1,275.24	1,275.24	1,753.93
27	10"	1,223.02	1,614.87	1,223.02	1,833.17	1,833.17	2,521.28
28	Gallonage charge	2.95	3.89	2.95	4.42	4.42	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	10.63	14.04	10.63	15.93	15.93	21.92
34	3/4"	15.94	21.04	15.94	23.89	23.89	32.89
35	1"	26.60	35.12	26.60	39.87	39.87	54.81
36	1-1/2"	53.17	70.21	53.17	79.70	79.70	109.62
37	2"	85.08	112.34	85.08	127.53	127.53	175.39
38	3"	170.15	224.67	170.15	255.04	255.04	350.79
39	4"	265.87	351.05	265.87	398.51	398.51	548.10
40	6"	531.75	702.12	531.75	797.03	797.03	1,096.21
41	8"	850.79	1,123.39	850.79	1,275.24	1,275.24	1,753.93
42	10"	1,223.02	1,614.87	1,223.02	1,833.17	1,833.17	2,521.28
43	Gallonage charge	2.95	3.89	2.95	4.42	4.42	3.80
44							
45	Fire Protection						
46	2"	7.09	9.36	7.09	10.63	10.63	14.62
47	3"	14.18	18.72	14.18	21.25	21.25	29.23
48	4"	22.16	29.26	22.16	33.22	33.22	45.68
49	6"	44.30	58.49	44.30	66.40	66.40	91.35
50	8"	70.90	93.62	70.90	106.27	106.27	146.16
51	10"	101.92	134.57	101.92	152.77	152.77	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Picciola Island

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	Residential						
2	All Meter Sizes	NA	NA	NA	NA	NA	NA
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallonage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallonage Charge, Capped Usage	NA	NA	NA	NA	NA	NA
14							
15							
16	Commercial						
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA
27	Gallonage charge	NA	NA	NA	NA	NA	NA
28							
29	Multi-Family						
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA
40	Gallonage charge	NA	NA	NA	NA	NA	NA
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Cmrl. Wastewater Only	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-2w
 Page: 1 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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,632	11,675	10.63	17,348	10.63	NA	21.92	35,773
3	3/4"	0	0	-	0	15.94	NA	32.89	0
4	1"	12	75	26.60	319	26.60	NA	54.81	658
5	1-1/2"	0	0	-	0	53.17	NA	109.62	0
6	2"	0	0	-	0	85.08	NA	175.39	0
7	3"	0	0	-	0	170.15	NA	350.79	0
8	4"	0	0	-	0	265.87	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		6,137	2.95	18,105	2.95	6,137	3.80	23,322
11	Block 2, 5,000-10,000		2,360	2.95	6,961	2.95	2,108	4.76	10,033
12	Block 3, >10,000		3,253	2.95	9,596	2.95	2,906	4.76	13,831
13	Total Residential	1,644	11,750		52,329		11,151		83,618
14	Average Bill				31.83				50.86
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	10.63	NA	21.92	0
18	3/4"	0	0	-	0	15.94	NA	32.89	0
19	1"	0	0	-	0	26.60	NA	54.81	0
20	1-1/2"	0	0	-	0	53.17	NA	109.62	0
21	2"	0	0	-	0	85.08	NA	175.39	0
22	3"	0	0	-	0	170.15	NA	350.79	0
23	4"	0	0	-	0	265.87	NA	548.10	0
24	8"	0	0	-	0	850.79	NA	1,753.93	0
25	Gallorage		0	-	0	2.95	0	3.80	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	10.63	NA	21.92	0
33	3/4"	0	0	-	0	15.94	NA	32.89	0
34	1"	0	0	-	0	26.60	NA	54.81	0
35	1-1/2"	0	0	-	0	53.17	NA	109.62	0
36	2"	0	0	-	0	85.08	NA	175.39	0
37	3"	0	0	-	0	170.15	NA	350.79	0
38	4"	0	0	-	0	265.87	NA	548.10	0
39									
40	Gallorage		0	-	0	2.95	0	3.80	0
41									
42									
43	Total Multi- Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Fire Protection								
47	2"	0	NA	-	0	7.09	NA	14.66	0
48	3"	0	NA	-	0	14.18	NA	29.32	0
49	4"	0	NA	-	0	22.16	NA	45.81	0
50	6"	0	NA	-	0	44.30	NA	91.61	0
51	8"	0	NA	-	0	70.90	NA	146.58	0
52	10"	0	NA	-	0	101.92	NA	210.70	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill				-				-
58									
59	Subtotal				52,329				83,618
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				170				520
63	Total Revenue				52,499				84,138
64	Booked Revenue				53,117				
65	Difference				(618)				-1.2%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-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) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	541	3,664	10.63	5,751
3	3/4"	0	0	15.94	0
4	1"	4	38	26.60	106
5	1-1/2"	0	0	53.17	0
6	2"	0	0	85.08	0
7	3"	0	0	170.15	0
8	4"	0	0	265.87	0
9	Gallorage				
10	Block 1		2,062	2.95	6,084
11	Block 2		735	2.95	2,168
12	Block 3		905	2.95	2,669
13	Total Residential	<u>545</u>	<u>3,702</u>		<u>16,778</u>
14	Average Bill				<u>30.79</u>
15					
16	Commercial				
17	5/8" X 3/4"	0	0	10.63	0
18	3/4"	0	0	15.94	0
19	1"	0	0	26.60	0
20	1-1/2"	0	0	53.17	0
21	2"	0	0	85.08	0
22	3"	0	0	170.15	0
23	4"	0	0	265.87	0
24	8"	0	0	850.79	0
25	Gallorage		0	2.95	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				<u>-</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.63	0
33	3/4"	0	0	15.94	0
34	1"	0	0	26.60	0
35	1-1/2"	0	0	53.17	0
36	2"	0	0	85.08	0
37	3"	0	0	170.15	0
38	4"	0	0	265.87	0
39					
40	Gallorage		0	2.95	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	7.09	0
48	2"	0	NA	14.18	0
49	3"	0	NA	22.16	0
50	4"	0	NA	44.30	0
51	6"	0	NA	70.90	0
52	8"	0	NA	101.92	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>16,778</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: 3 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) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	528	4,280	10.63	5,613	14.04	7,413	1,800
3	3/4"	0	0	15.94	0	21.04	0	0
4	1"	4	17	26.60	106	35.12	140	34
5	1-1/2"	0	0	53.17	0	70.21	0	0
6	2"	0	0	85.08	0	112.34	0	0
7	3"	0	0	170.15	0	224.67	0	0
8	4"	0	0	265.87	0	351.05	0	0
9	Gallorage							
10	Block 1		2,067	2.95	6,097	3.89	8,039	1,943
11	Block 2		883	2.95	2,605	3.89	3,435	830
12	Block 3		1,348	2.95	3,975	3.89	5,242	1,267
13	Total Residential	532	4,297		18,396		24,270	5,874
14	Average Bill				34.58		45.62	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	10.63	0	14.04	0	0
18	3/4"	0	0	15.94	0	21.04	0	0
19	1"	0	0	26.60	0	35.12	0	0
20	1-1/2"	0	0	53.17	0	70.21	0	0
21	2"	0	0	85.08	0	112.34	0	0
22	3"	0	0	170.15	0	224.67	0	0
23	4"	0	0	265.87	0	351.05	0	0
24	8"	0	0	850.79	0	1,123.39	0	0
25	Gallorage		0	2.95	0	3.89	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	10.63	0	14.04	0	0
33	3/4"	0	0	15.94	0	21.04	0	0
34	1"	0	0	26.60	0	35.12	0	0
35	1-1/2"	0	0	53.17	0	70.21	0	0
36	2"	0	0	85.08	0	112.34	0	0
37	3"	0	0	170.15	0	224.67	0	0
38	4"	0	0	265.87	0	351.05	0	0
39								
40	Gallorage		0	2.95	0	3.89	0	0
41								
42								
43	Total Multi- Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Fire Protection							
47	1"	0	NA	7.09	0	9.36	0	0
48	2"	0	NA	14.18	0	18.72	0	0
49	3"	0	NA	22.16	0	29.26	0	0
50	4"	0	NA	44.30	0	58.49	0	0
51	6"	0	NA	70.90	0	93.62	0	0
52	8"	0	NA	101.92	0	134.57	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill				-		-	
58								
59	Subtotal				18,396		24,270	5,874

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-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 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	563	3,731	10.63	5,985
3	3/4"	0	0	15.94	0
4	1"	4	20	26.60	106
5	1-1/2"	0	0	53.17	0
6	2"	0	0	85.08	0
7	3"	0	0	170.15	0
8	4"	0	0	265.87	0
9	Gallonage				
10	Block 1		2,008	2.95	5,924
11	Block 2		742	2.95	2,188
12	Block 3		1,000	2.95	2,951
13	Total Residential	<u>567</u>	<u>3,750</u>		<u>17,155</u>
14	Average Bill				<u>30.26</u>
15					
16	Commerical				
17	5/8" X 3/4"	0	0	10.63	0
18	3/4"	0	0	15.94	0
19	1"	0	0	26.60	0
20	1-1/2"	0	0	53.17	0
21	2"	0	0	85.08	0
22	3"	0	0	170.15	0
23	4"	0	0	265.87	0
24	8"	0	0	850.79	0
25	Gallonage		0	2.95	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.63	0
33	3/4"	0	0	15.94	0
34	1"	0	0	26.60	0
35	1-1/2"	0	0	53.17	0
36	2"	0	0	85.08	0
37	3"	0	0	170.15	0
38	4"	0	0	265.87	0
39					
40	Gallonage		0	2.95	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	7.09	0
48	2"	0	NA	14.18	0
49	3"	0	NA	22.16	0
50	4"	0	NA	44.30	0
51	6"	0	NA	70.90	0
52	8"	0	NA	101.92	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>17,155</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Piccola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 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) 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	Residential								
2	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
3	3/4"	0	0	NA	0	NA		NA	NA
4	1"	0	0	NA	0	NA		NA	NA
5	1-1/2"	0	0	NA	0	NA		NA	NA
6	2"	0	0	NA	0	NA		NA	NA
7	3"	0	0	NA	0	NA		NA	NA
8	4"	0	0	NA	0	NA		NA	NA
9	Gallorage cap (gallons)		NA				NA		
10	Capped Usage	-	0	NA	0	NA	0	NA	NA
11	Usage Above Cap	-	0				0		
12									
13	Total Residential	0	0		0		0		0
14	Average Bill				NA				NA
15									
16	Commercial								
17	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
18	3/4"	0	0	NA	0	NA		NA	NA
19	1"	0	0	NA	0	NA		NA	NA
20	1-1/2"	0	0	NA	0	NA		NA	NA
21	2"	0	0	NA	0	NA		NA	NA
22	3"	0	0	NA	0	NA		NA	NA
23	4"	0	0	NA	0	NA		NA	NA
24									
25	Gallorage	-	0	NA	0	NA	0	NA	NA
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				NA				NA
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
33	3/4"	0	0	NA	0	NA		NA	NA
34	1"	0	0	NA	0	NA		NA	NA
35	1-1/2"	0	0	NA	0	NA		NA	NA
36	2"	0	0	NA	0	NA		NA	NA
37	3"	0	0	NA	0	NA		NA	NA
38	4"	0	0	NA	0	NA		NA	NA
39									
40	Gallorage	-	0	NA	0	NA	0	NA	NA
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				NA				NA
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	NA	0	NA		NA	NA
48	Coml. Wastewater Only	0	0	NA	0	NA		NA	NA
49	Sprinkler Heads	0	NA	NA	0	NA		NA	NA
50	Reuse	0	NA	NA	0	NA		NA	NA
51	Total Flat Rate - Other	0	0		0				0
52									
53									
54	Subtotal				NA				NA
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				0				0
59	Booked Revenue				NA				NA
60	Difference				NA	NA			NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island

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	Residential				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallonage cap	NA			
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	Commercial				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallonage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallonage	-	0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Cmrl. Wastewater Only	0	0	NA	NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island

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	Residential							
2	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	Gallorage cap	NA						
10	Capped Usage		0	NA	NA	NA	NA	NA
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill				-		-	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24								
25	Gallorage		0	NA	NA	NA	NA	NA
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	Gallorage	-	0	NA	NA	NA	NA	NA
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	NA	NA	NA	NA	NA
48	Cmrl. Wastewater Only	0	0	NA	NA	NA	NA	NA
49	Sprinkler Heads	0	NA	NA	NA	NA	NA	NA
50	Reuse	0	NA	NA	NA	NA	NA	NA
51	Total Flat Rate - Other	0	0		0		0	0
52								
53								
54	Subtotal				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

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	Residential				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallorage cap	NA			
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	Commerical				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallorage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallorage	-	0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Cmrl. Wastewater Only	0	0		NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				0

Customer Monthly Billing Schedule

Florida Public Service Commission

Picciola Island

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	141	0	0	0	0	0	141
2	Feb-07	141	0	0	0	0	0	141
3	Mar-07	141	0	0	0	0	0	141
4	Apr-07	140	0	0	0	0	0	140
5	May-07	140	0	0	0	0	0	140
6	Jun-07	143	0	0	0	0	0	143
7	Jul-07	143	0	0	0	0	0	143
8	Aug-07	142	0	0	0	0	0	142
9	Sep-07	141	0	0	0	0	0	141
10	Oct-07	142	0	0	0	0	0	142
11	Nov-07	142	0	0	0	0	0	142
12	Dec-07	141	0	0	0	0	0	141
13	Total Water	1,697	0	0	0	0	0	1,697

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	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

Picciola Island

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)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed 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)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection		NA		NA	50.00		75.00	
12									
13	Normal Reconnect		NA		NA	50.00		75.00	
14									
15	Violation Reconnect		NA		NA	NA		NA	
16									
17	Premises Visit		NA		NA	50.00		75.00	
18									
19	Late Payment Fees		NA			5.00			
20									
21									

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	-	-	NA	NA
24	not specified	5/8 X 3/4"	-	-	NA	NA
25	not specified	1"	-	-	NA	NA
26	not specified	1.5"	-	-	NA	NA
27	not specified	Over 2"	-	-	NA	NA
28						
29						
30	Residential	All sizes	-	-	NA	NA
31	Residential	5/8 X 3/4"	-	101.72	NA	NA
32	Residential	1"	-	Two x Estimated Monthly Bill	NA	Two x Estimated Monthly Bill
33	Residential	1.5"	-		NA	
34	Residential	Over 2"	-		NA	
35						
36	General	All sizes	-	Two x est'd monthly Bill	NA	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-		NA	
38	General	1"	-		NA	
39	General	1.5"	-		NA	
40	General	2"	-		NA	
41	General	4"	-		NA	
42	General	8"	-		NA	

Miscellaneous Service Charges

Florida Public Service Commission

Picciola Island

Schedule: E-4

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Explanation: Provide a schedule of derivation of charges

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
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	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
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	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			

Line	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
30	Calculation of Miscellaneous Service Charges						
31							
32	Collect Delinquent Account						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	Connections, Premises Visits / Service Calls in Normal Hours						
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.)						
38							
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
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							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Picciola Island

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
WATER							
1	Jan-07	15	0	0	0	0	15
2	Feb-07	0	0	0	0	0	0
3	Mar-07	30	0	0	0	0	30
4	Apr-07	15	0	0	0	0	15
5	May-07	0	0	0	0	0	0
6	Jun-07	0	30	0	0	0	30
7	Jul-07	0	0	0	0	0	0
8	Aug-07	15	0	0	0	0	15
9	Sep-07	15	0	0	0	20	35
10	Oct-07	15	0	0	0	0	15
11	Nov-07	0	0	0	0	0	0
12	Dec-07	15	0	0	0	0	15
13							
14	Total Water	120	30	0	0	20	170
15	Annual Events	8	2	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	400	100	0	0	20	520
SEWER							
19	Jan-07	NA	NA	NA	NA	NA	NA
20	Feb-07	NA	NA	NA	NA	NA	NA
21	Mar-07	NA	NA	NA	NA	NA	NA
22	Apr-07	NA	NA	NA	NA	NA	NA
23	May-07	NA	NA	NA	NA	NA	NA
24	Jun-07	NA	NA	NA	NA	NA	NA
25	Jul-07	NA	NA	NA	NA	NA	NA
26	Aug-07	NA	NA	NA	NA	NA	NA
27	Sep-07	NA	NA	NA	NA	NA	NA
28	Oct-07	NA	NA	NA	NA	NA	NA
29	Nov-07	NA	NA	NA	NA	NA	NA
30	Dec-07	NA	NA	NA	NA	NA	NA
31							
32	Total Sewer	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA		
34							
35	Proposed Rate	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-6

Page: 1 of 1

Preparer: J Lihvarcik

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		
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Private Fire Protection Service

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Picciola Island

Schedule: E-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 No.	(1) Type	(2) Description
----------	-------------	--------------------

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Picciola Island

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).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	2,396	Included in overall cost of service	None
SEWER					
2	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Picciola Island

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
WATER				
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
SEWER				
27	Service Installation Charge	=<4"		NA
28		>4"		NA
29				
28				
29		4" unpaved	NA	
30		4" paved	NA	
31		6" unpaved	NA	
32		6" paved	NA	
33				
34	Plant Capacity Charge	ERC	NA	NA
35		Per Gallon Equivalent	NA	NA
36				
37	Main Extension Charge	ERC	NA	NA
38		Per Foot Equivalent	NA	NA
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

Picciola Island
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	0	0	0	0

Class A Utility Cost of Service Study

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]

Schedule: E-12
Page: 1 of 1
Preparer: N/A

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

Picciola Island

Schedule: E-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer [X]

Customer Class:

Meter Size:

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

**Picciola Island
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

**Picciola Island
Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

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

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	1,070	0	862	4	204	
2	Feb-07	972	0	783	4	185	
3	Mar-07	1,305	0	1,052	83	170	
4	Apr-07	1,247	0	1,005	4	239	
5	May-07	1,485	0	1,288	242	(45)	
6	Jun-07	1,297	0	1,125	11	161	
7	Jul-07	1,028	0	891	4	133	
8	Aug-07	1,145	0	993	101	51	
9	Sep-07	1,070	0	943	4	124	
10	Oct-07	1,031	0	908	4	119	
11	Nov-07	1,095	0	965	4	127	
12	Dec-07	1,062	0	935	4	123	
13	TOTAL	13,806	0	11,750	465	1,591	11.5%

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

Florida Public Service Commission

**Picciola Island
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	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	Total	0	0	0	0	0	0

Water Treatment Plant Data

Florida Public Service Commission

Picciola Island
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.		198,000
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.	05/01/07	77,900
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	05/01/07 77,900
		2	05/09/07 68,040
		3	05/03/07 61,400
		4	05/31/07 57,200
		5	05/30/07 55,400
			<u>Average 63,988</u>
4	Average Daily Flow		37,823
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

Picciola Island

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
	NA		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>NA</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>NA</u>	<u>NA</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Picciola Island
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	no	54.10	108.19	-	-	108.19	1.06	114.27	175	325	150	76.18%	76.18%	

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														
3	no	yes	54.10	1.06	-	-	114.27	-	175	325	150	-	76.18%	76.18%
4														
5	*													

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	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	63,988	127,976	-	na	100.00%	-	77,900	1.06	-	-	82,277	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Picciola Island
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											
2						NA					

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
	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
3											
4											
5											

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

Florida Public Service Commission

**Picciola Island
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
Water					
1	162.7	200	81.33%	81.33%	81.33%

Sewer
2

NA

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS

Schedule: F-8
 Page: 1 of 1
 Preparer: J Guastella

Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	145.0	146.5	145.3	
2	2004	145.0	146.5	147.2	
3	2005	146.4	147.9	149.2	
4	2006	149.3	150.8	151.1	
5	2007	152.6	154.1	153.0	
6	2008			155.0	1.27%
7	2009			156.9	1.25%
8	2010			158.9	1.24%
9	2011			160.8	1.22%
10	2012			162.7	1.21% 5 yrs beyond 2007

X Coefficient(s) 1.942

SEWER					
11	2003	NA	NA	NA	
12	2004	NA	NA	NA	
13	2005	NA	NA	NA	
14	2006	NA	NA	NA	
15	2007	NA	NA	NA	
16	2008			NA	NA
17	2009			NA	NA
18	2010			NA	NA
19	2011			NA	NA
20	2012			NA	NA 5 yrs beyond 2005

X Coefficient(s) NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Picciola Island

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	139	136	137.5	10,861	78.989	10,861	137.5	
2	2004	136	135	135.5	10,888	80.354	10,888	135.5	-1.45%
3	2005	135	138	136.5	9,787	71.700	9,787	136.5	0.74%
4	2006	138	141	139.5	12,242	87.756	12,242	139.5	2.20%
5	2007	141	141	141.0	12,185	86.419	12,185	141.0	1.08%
Average Growth Through 5-Year Period (Col. 8)									0.63%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Picciola Island

Schedule: F-10

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			(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	NA	NA	NA	NA	NA	NA	NA	
2	2004	NA	NA	NA	NA	NA	NA	NA	NA
3	2005	NA	NA	NA	NA	NA	NA	NA	NA
4	2006	NA	NA	NA	NA	NA	NA	NA	NA
5	2007	NA	NA	NA	NA	NA	NA	NA	NA

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

Picciola Island
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

Picciola Island

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
WATER					SEWER			
1	Residential		49.9%	49.9%			NA	NA
2	5/8" X 3/4"	10.63	15.93	15.93	All Meter Sizes	NA	NA	NA
3	3/4"	15.94	23.89	23.89	3/4"	NA	NA	NA
4	1"	26.60	39.87	39.87	1"	NA	NA	NA
5	1-1/2"	53.17	79.70	79.70	1-1/2"	NA	NA	NA
6	2"	85.08	127.53	127.53	2"	NA	NA	NA
7	3"	170.15	255.04	255.04	3"	NA	NA	NA
8	4"	265.87	398.51	398.51	4"	NA	NA	NA
9	6"	531.75	797.03	797.03	6"	NA	NA	NA
10	8"	850.79	1,275.24	1,275.24	8"	NA	NA	NA
11	10"	1,223.02	1,833.17	1,833.17	10"	NA	NA	NA
12	Gallorage, Block 1	2.95	4.42	4.42	Gallorage cap (gallons)	NA	NA	NA
13	Block 2	2.95	4.42	4.42	Gallorage charge	NA	NA	NA
14	Block 3	2.95	4.42	4.42				
15	General Service				General Service			
16	5/8" X 3/4"	10.63	15.93	15.93	5/8" X 3/4"	NA	NA	NA
17	3/4"	15.94	23.89	23.89	3/4"	NA	NA	NA
18	1"	26.60	39.87	39.87	1"	NA	NA	NA
19	1-1/2"	53.17	79.70	79.70	1-1/2"	NA	NA	NA
20	2"	85.08	127.53	127.53	2"	NA	NA	NA
21	3"	170.15	255.04	255.04	3"	NA	NA	NA
22	4"	265.87	398.51	398.51	4"	NA	NA	NA
23	6"	531.75	797.03	797.03	6"	NA	NA	NA
24	8"	850.79	1,275.24	1,275.24	8"	NA	NA	NA
25	10"	1,223.02	1,833.17	1,833.17	10"	NA	NA	NA
26	Gallorage charge	2.95	4.42	4.42	Gallorage charge	NA	NA	NA
27	Fire Protection				Flat Rate			
28	2"	7.09	10.63	10.63	Res. Wastewater Only	NA	NA	NA
29	3"	14.18	21.25	21.25	Cmrl. Wastewater Only	NA	NA	NA
30	4"	22.16	33.22	33.22	Sprinkler Heads	NA	NA	NA
31	6"	44.30	66.40	66.40	Reuse	NA	NA	NA
32	8"	70.90	106.27	106.27				
33	10"	101.92	152.77	152.77				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Picciola Island
 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

(1) Line No.	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	133,499	(8,605)	0	124,895 A-5
2	Utility Land & Land Rights	3,481		0	3,481 A-5
3	Construction Work in Progress	0		0	0 A-1
4	Less: Accumulated Depreciation	(68,330)	6,023	0	(62,307) A-9
5	Less: CIAC	(48,958)	0	0	(48,958) A-12
6	Accumulated Amortization of CIAC	30,022	0	0	30,022 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	16,656		0	16,656 A-1
11	Total Rate Base	66,370	(2,582)	0	63,788
SEWER					
12	Utility Plant in Service	NA	NA	0	0 A-6
13	Utility Land & Land Rights	NA		0	0 A-6
14	Construction Work in Progress	NA		0	0 A-2
15	Less: Accumulated Depreciation	NA	NA	0	0 A-10
16	Less: CIAC	NA	NA	0	0 A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0 A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0 A-2
19	Less: Advances For Construction	NA		0	0 A-2
20	Working Capital Allowance	NA		0	0 A-2
21	Total Rate Base	0	0	0	0

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

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		
	<u>(8,605)</u>	<u>NA</u>
	<u>6,023</u>	<u>NA</u>
	<u>(2,582)</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Picciola Island

Schedule: G-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Water [X] Sewer [X]

(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
Water									
1 Water Sales Revenues	52,329		0	52,329	(2,968)	49,362	-5.67%	49.9%	E-2w
2 Other Revenues	170		0	170	0	170			E-2w
3 OPERATING REVENUES	52,499	0	0	52,499	(2,968)	49,532			
4 Operation & Maintenance	34,088		0	34,088	(44)	34,044			B-5
5 Depreciation, net of CIAC Amort.	3,599	(192)	0	3,407		3,407			B-13
6 Amortization	758		0	758		758			
7 Taxes Other Than Income	3,084	1,415	0	4,499	(133)	4,365			B-15
8 Provision for Income Taxes	3,274		0	3,274	(1,076)	2,198			C-1
9 OPERATING EXPENSES	44,803	1,223	0	46,026	(1,254)	44,773			
10 NET OPERATING INCOME	7,696	(1,223)	0	6,473	(1,714)	4,759			
11 RATE BASE	63,788			63,788		63,788			A-1
12 RATE OF RETURN	12.06%			10.15%		7.46%			
Sewer									
13 Sewer Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2s
14 Other Revenues	NA		0	0	0	0			E-2s
15 OPERATING REVENUES	0	0	0	0	0	0			
16 Operation & Maintenance	NA		0	0	0	0			B-6
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-14
18 Amortization	NA		0	0		0			
19 Taxes Other Than Income	NA	NA	0	NA		0			B-15
20 Provision for Income Taxes	NA		0	0		0			C-1
21 OPERATING EXPENSES	0	0	0	0	0	0			
22 NET OPERATING INCOME	0	0	0	0	0	0			
23 RATE BASE	NA			0		0			A-2
24 RATE OF RETURN	NA			NA		NA			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

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Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(192)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	1,415	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(2,968)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(44)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(134)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	52,499	0
18	Plus Required Revenue Adjustment	(2,968)	0
19	Rate Year Revenue at Proposed Rates	49,532	0
20			
21	Less Operating Expenses Before Income Taxes	(42,575)	0
22	Less Interest Expense	(1,259)	0
23	Taxable Income	5,698	0
24	Income Tax at Composite Rate of 38.58%	2,198	0
25	Less Income Tax at Present Rates	(3,274)	0
26			
27	Income Tax Adjustment	(1,076)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Picciola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

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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
WATER						
1 Long-Term Debt	22,898	35.90%	5.10%	1.83%	1,168	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	37,849	59.34%	9.25%	5.49%	3,500	D-2
5 Customer Deposits	1,511	2.37%	6.00%	0.14%	91	D-2
6 Accumulated Deferred Income Taxes	1,531	2.40%	0.00%	0.00%	0	D-2
7 Total	<u>63,788</u>	<u>100.00%</u>		<u>7.46%</u>	<u>4,759</u>	
SEWER						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	9.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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