

**Silver Lake Est/Western Shores
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

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER - DATE

04391 MAY 22 08

FPSC-COMMISSION CLERK

**Silver Lake Est/Western Shores
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	5
Rate Base - Sewer	A-2	6
Adjustments to Rate Base	A-3	7
Annual Plant Additions and Balances	A-4	9
Water Plant in Service By Primary Account	A-5	11
Sewer Plant in Service By Primary Account	A-6	14
Non-Used & Useful Plant - Summary	A-7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	A-9	20
Sewer Accumulated Depreciation By Primary Account	A-10	23
Annual CIAC Additions and Balances	A-11	26
CIAC by Classification	A-12	28
Annual Accum. Amortization of CIAC Additions and Balances	A-13	31
Accumulated Amortization of CIAC by Classification	A-14	33
Schedule of AFUDC Rates Used	A-15	36
Annual Advances For Construction Additions and Balances	A-16	37
Calculation of Working Capital Allowance	A-17	38
Comparative Balance Sheet - Assets	A-18	39
Comparative Balance Sheet - Liabilities	A-19	40



Schedule of Water Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) Historical Test Year 2007		(4) Adjusted Average Balance	(5) Pro Forma Test Year		(6) Adjusted Average Balance	(7) Supporting Schedules
	Average Balance Per Books	(3) Adjustments		Adjustments			
1 Utility Plant in Service	2,232,448	90,456	2,322,904	236,685	2,559,589	A-5	
2 Utility Land & Land Rights	2,434	0	2,434	0	2,434	A-5	
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7	
4 Construction Work in Progress	0	0	0	0	0		
5 Less: Accumulated Depreciation	(800,096)	(11,142)	(811,238)	113,135	(698,102)	A-9	
6 Less: CIAC	(672,239)	0	(672,239)	0	(672,239)	A-12	
7 Accumulated Amortization of CIAC	273,219	1,432	274,651	0	274,651	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	182,768	182,768	65,946	248,714	A-17, A-3	
12 Total Rate Base	<u>1,035,765</u>	<u>263,515</u>	<u>1,299,281</u>	<u>415,766</u>	<u>1,715,046</u>		

Schedule of Sewer Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores
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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year 2007			Pro Forma Test Year		Supporting Schedules	
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1	Utility Plant in Service	0	0	0	0	0	A-6	
2	Utility Land & Land Rights	0	0	0	0	0	A-6	
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7	
4	Construction Work in Progress	0	0	0	0	0		
5	Less: Accumulated Depreciation	0	0	0	0	0	A-10	
6	Less: CIAC	0	0	0	0	0	A-12	
7	Accumulated Amortization of CIAC	0	0	0	0	0	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	0	0	0	0	A-17, A-3	
12	Total Rate Base	0	0	0	0	0		

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	81,041	NA	
3	Allocation of Corp Structures & Improvements	9,415	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>90,456</u>	<u>-</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	24,959	NA	
10	Meter replacement cost	336,000	NA	
11	(Less) Retirement of existing meters	(124,275)	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>236,685</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	-	NA	
24		-	-	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27		-	-	
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	11,092	NA	
30	Allocation of Corp Structures & Improvements	967	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	(917)	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>11,142</u>	<u>-</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	86	NA	
38	Meter Replacements			
39	Retirement of existing meters	(124,275)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	5,293	NA	
41	Salvage	5,760	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>(113,135)</u>	<u>-</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	1,432	NA	
12	Total 2007 Adjustments	1,432	-	
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	182,768	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	65,946	-	

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

Florida Public Service Commission

Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores
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	1,914,643	NA
	2004		
34	Additions	0	NA
35	Retirements	0	NA
36	Adjustments	2,170	NA
37	12/31/04 Balance	1,916,813	NA
	2005		
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	1,916,813	NA
	2006		
42	Additions	261,028	NA
43	Retirements	(27,366)	NA
44	Adjustments	0	NA
45	12/31/06 Balance	2,150,475	NA
	2007		
46	Additions	138,241	NA
47	Retirements	(27,674)	NA
48	Adjustments	0	NA
49	Allocations	105,593	NA
50	12/31/07 Balance	2,366,635	NA

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Est/Western Shores

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	9,909	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	27,638	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	208,304	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	104,994	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	2,434	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	116,928	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	348,440	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	147,299	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	14,119	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	50,647	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	861,410	0.00%	0	0	0.00%	0
28	333.4	Services	26,712	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	124,062	0.00%	0	211,725	0.00%	0
30	335.4	Hydrants	7,738	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	9,415	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	39,140	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	81,041	0.00%	0	24,959	0.00%	0
38	341.5	Transportation Equipment	98,411	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	31,930	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	8,296	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	6,472	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	2,325,338		0	236,685		0

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Silver Lake Est/Western Shores
 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	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	104,994
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
18	304.3	Structures & Improvements	114,100	111,858	111,858	111,858	111,858	111,858	111,858	111,858	122,470	122,470	122,470	122,470	122,470	116,928
19	311.3	Pumping Equipment	353,690	351,357	351,357	351,357	351,357	351,357	351,357	351,357	344,648	344,648	344,648	344,648	344,648	348,440
20	320.3	Water Treatment Equipment	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299
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	9,389	9,451	9,451	9,451	9,451	9,451	9,451	19,575	19,575	19,575	19,575	19,575	19,575	14,119
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	860,292	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,410
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	121,510	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,062
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	37,478	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,140
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	27,587	87,318	87,318	87,318	87,318	86,905	116,625	116,625	116,625	116,426	116,426	116,426	116,426	98,411
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	29,522	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	31,930
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	3,321	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,472
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,150,475	2,217,908	2,217,908	2,217,908	2,217,908	2,217,495	2,247,215	2,261,241	2,261,241	2,261,042	2,261,042	2,261,042	2,261,042	2,234,882
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 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	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	105,026	104,994
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
18	304.3	Structures & Improvements	114,100	111,858	111,858	111,858	111,858	111,858	111,858	122,470	122,470	122,470	122,470	122,470	122,470	116,928
19	311.3	Pumping Equipment	353,690	351,357	351,357	351,357	351,357	351,357	351,357	344,648	344,648	344,648	344,648	344,648	344,648	348,440
20	320.3	Water Treatment Equipment	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299
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	9,389	9,451	9,451	9,451	9,451	9,451	9,451	19,575	19,575	19,575	19,575	19,575	19,575	14,119
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	860,292	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,503	861,410
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	121,510	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,275	124,062
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	9,108	9,293	9,293	9,293	9,293	9,515	9,515	9,515	9,515	9,515	9,515	9,515	9,515	9,415
36	340.5	Office Furniture & Equipment	37,478	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,140
37	340.51	Computer Equipment	64,018	66,965	72,964	73,817	75,953	77,593	80,199	81,926	87,231	90,525	91,324	94,936	96,078	81,041
38	341.5	Transportation Equipment	27,587	87,318	87,318	87,318	87,318	86,905	116,625	116,625	116,625	116,426	116,426	116,426	116,426	98,411
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	29,522	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	32,131	31,930
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	3,321	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,472
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,223,600	2,294,166	2,300,165	2,301,018	2,303,154	2,304,604	2,336,929	2,352,681	2,357,987	2,361,083	2,361,881	2,365,493	2,366,635	2,325,338
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) 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

Test Year Average balance

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the month ending **Par 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	Spacial 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	368.6	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														
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
 Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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

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	368.6	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	390.7.1	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

Silver Lake Est/Western Shores
 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 Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
Water						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	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>0</u>	<u>0</u>	<u>0</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

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 1 of 2

Preparer: R Griffin

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

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

Silver Lake Est/Western Shores
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	598,863	NA
	2004		
34	Additions	31,163	NA
35	Retirements	0	NA
36	Adjustments	366	NA
37	12/31/04 Balance	630,392	NA
	2005		
38	Additions	32,034	NA
39	Retirements	0	NA
40	Adjustments	2	NA
41	12/31/05 Balance	662,428	NA
	2006		
42	Additions	53,153	NA
43	Retirements	(27,366)	NA
44	Adjustments	80,774	NA
45	12/31/06 Balance	768,989	NA
	2007		
46	Additions	94,365	NA
47	Retirements	(27,674)	NA
48	Adjustments	(1,668)	NA
49	Allocations	19,448	NA
50	12/31/07 Balance	853,460	NA

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Est/Western Shores

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	2,222	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	17,892	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	62,669	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	64,564	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	29,872	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	142,355	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	64,873	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	610	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	14,133	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	331,711	0.00%	0	0	0.00%	0
28	333.4	Services	11,028	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	15,943	0.00%	0	(113,221)	0.00%	0
30	335.4	Hydrants	1,587	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	967	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	5,081	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	11,092	0.00%	0	86	0.00%	0
38	341.5	Transportation Equipment	19,009	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	2,961	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	8,444	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	388	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	3,838	0.00%	0	0	0.00%	0
46		TOTAL	811,238		0	(113,135)		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,098	2,118	2,139	2,160	2,180	2,201	2,222	2,242	2,263	2,283	2,304	2,325	2,345	2,222
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	17,432	17,509	17,586	17,663	17,739	17,816	17,893	17,970	18,046	18,123	18,200	18,277	18,354	17,893
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	59,691	60,187	60,683	61,178	61,674	62,170	62,666	63,162	63,658	64,154	64,650	65,146	65,642	62,666
13	310.2	Power Generation Equipment	62,370	62,340	62,777	63,215	63,652	64,090	64,528	64,965	65,403	65,840	66,278	66,716	67,153	64,564
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	37,148	35,083	35,374	35,665	35,957	36,248	36,539	21,923	22,242	22,561	22,880	23,199	23,518	29,872
19	311.3	Pumping Equipment	138,866	137,997	139,461	140,925	142,389	143,853	145,317	140,044	141,480	142,916	144,352	145,788	147,224	142,355
20	320.3	Water Treatment Equipment	61,522	62,080	62,637	63,195	63,753	64,311	64,869	65,427	65,985	66,543	67,101	67,659	68,217	64,869
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	306	345	384	424	463	502	542	623	705	787	868	950	1,031	610
26	330.4	Distr. Reservoirs & Standpipes	13,409	13,523	13,637	13,751	13,865	13,980	14,094	14,208	14,322	14,436	14,550	14,664	14,778	14,094
27	331.4	Transm. & Distribution Mains	322,497	323,296	324,095	324,895	325,695	326,494	327,294	328,094	328,893	329,692	330,492	331,292	332,092	331,711
28	333.4	Services	10,694	10,750	10,805	10,861	10,917	10,972	11,028	11,084	11,139	11,195	11,251	11,306	11,362	11,028
29	334.4	Meters & Meter Installations	12,836	13,354	13,871	14,389	14,907	15,425	15,943	16,460	16,978	17,496	18,014	18,532	19,050	15,943
30	335.4	Hydrants	1,501	1,515	1,529	1,544	1,558	1,572	1,587	1,601	1,615	1,630	1,644	1,658	1,673	1,587
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	3,771	4,184	4,596	5,008	5,420	5,832	6,244	6,656	7,068	7,480	7,892	8,304	8,716	6,244
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	10,860	12,072	13,285	14,498	15,711	16,918	18,537	20,157	21,777	23,394	25,011	26,628	28,245	19,007
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	1,957	2,125	2,292	2,459	2,627	2,794	2,961	3,129	3,296	3,463	3,631	3,798	3,965	2,961
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	8,030	8,099	8,168	8,237	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,246
44	347.5	Miscellaneous Equipment	164	201	239	276	313	351	388	426	463	501	538	575	613	388
45	348.5	Other Tangible Plant	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838
46		TOTAL	768,989	770,613	772,237	773,861	775,485	777,109	778,733	780,357	781,981	783,605	785,229	786,853	788,477	789,101

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Silver Lake East/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,098	2,118	2,139	2,160	2,180	2,201	2,222	2,242	2,263	2,283	2,304	2,325	2,345	2,222
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	17,432	17,509	17,586	17,662	17,739	17,816	17,892	17,969	18,046	18,123	18,199	18,276	18,353	17,892
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	59,691	60,187	60,684	61,180	61,676	62,173	62,669	63,166	63,662	64,159	64,655	65,152	65,648	62,669
13	310.2	Power Generation Equipment	62,370	62,340	62,777	63,215	63,652	64,090	64,528	64,965	65,403	65,840	66,278	66,716	67,153	64,564
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	37,148	35,083	35,374	35,665	35,957	36,248	36,539	21,923	22,242	22,561	22,880	23,199	23,518	29,872
19	311.3	Pumping Equipment	138,866	137,997	139,461	140,925	142,389	143,853	145,317	140,044	141,480	142,916	144,352	145,788	147,224	142,355
20	320.3	Water Treatment Equipment	61,522	62,080	62,639	63,197	63,756	64,314	64,873	65,431	65,990	66,548	67,107	67,665	68,224	64,873
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	306	345	384	424	463	502	542	623	705	787	868	950	1,031	610
26	330.4	Distr. Reservoirs & Standpipes	13,409	13,530	13,651	13,771	13,892	14,013	14,133	14,254	14,375	14,496	14,616	14,737	14,858	14,133
27	331.4	Transm. & Distribution Mains	322,497	323,296	324,965	326,635	328,304	329,974	331,644	333,313	334,983	336,652	338,322	339,992	341,661	331,711
28	333.4	Services	10,694	10,750	10,805	10,861	10,917	10,972	11,028	11,084	11,139	11,195	11,251	11,306	11,362	11,028
29	334.4	Meters & Meter Installations	12,836	13,354	13,871	14,389	14,907	15,425	15,943	16,460	16,978	17,496	18,014	18,532	19,050	15,943
30	335.4	Hydrants	1,501	1,515	1,529	1,544	1,558	1,572	1,587	1,601	1,615	1,630	1,644	1,658	1,673	1,587
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	849	869	888	907	927	947	966	986	1,006	1,026	1,046	1,066	1,085	967
36	340.5	Office Furniture & Equipment	3,771	3,990	4,208	4,426	4,644	4,863	5,081	5,299	5,517	5,735	5,954	6,172	6,390	5,081
37	340.51	Computer Equipment	4,617	5,547	6,561	7,586	8,641	9,719	10,833	11,971	13,183	14,441	15,709	17,028	18,363	11,092
38	341.5	Transportation Equipment	10,860	12,073	13,286	14,499	15,712	16,919	18,539	20,159	21,779	23,396	25,014	26,631	28,249	18,009
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	1,957	2,125	2,292	2,459	2,627	2,794	2,961	3,129	3,296	3,463	3,631	3,798	3,965	2,961
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	8,030	8,099	8,168	8,237	8,306	8,375	8,444	8,514	8,583	8,652	8,721	8,790	8,859	8,444
44	347.5	Miscellaneous Equipment	164	201	239	276	313	351	388	426	463	501	538	575	613	388
45	348.5	Other Tangible Plant	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838
46		TOTAL	774,455	776,843	785,343	793,856	802,398	810,958	819,967	807,397	816,545	825,737	834,939	844,192	853,460	811,238

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 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 %	Useful Balance	Amount	Non-Used & Useful %	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 Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

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

Table with 16 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, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

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

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

Silver Lake Est/Western Shores
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	572,278	NA
	2004		
26	Additions	14,489	NA
27	Adjustments	0	NA
28	12/31/04 Balance	586,767	NA
	2005		
29	Additions	77,179	NA
30	Adjustments	0	NA
31	12/31/05 Balance	663,946	NA
	2006		
32	Additions	2,525	NA
33	Adjustments	0	NA
34	12/31/06 Balance	666,471	NA
	2007		
35	Additions	13,044	NA
36	Adjustments	0	NA
37	12/31/07 Balance	679,515	NA

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Silver Lake Est/Western Shores

Schedule: A-12

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful		(5) Amount	(6) Non-Used & Useful	
				(3) %	(4) Amount		(6) %	(7) Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	249,243	0.00%	0		0.00% 0	
4	334	Meter Fees	40,185	0.00%	0		0.00% 0	
5	331	Main Extension Charge	78,006	0.00%	0		0.00% 0	
6	333	Service Installation Fees	146,684	0.00%	0		0.00% 0	
7		Total Cash CIAC	<u>514,118</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	145,180	0.00%	0		0.00% 0	
12	333	Services	6,486	0.00%	0		0.00% 0	
13	334	Meters/Meter Installation	0	0.00%	0		0.00% 0	
14	335	Hydrants	6,455	0.00%	0		0.00% 0	
15		Total Property CIAC	<u>158,122</u>		<u>0</u>	<u>0</u>	<u>0</u>	
16								
17		Total Water CIAC	<u>672,239</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
Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	246,712	247,412	248,112	248,112	248,812	248,812	248,812	248,812	249,512	250,912	250,912	251,612	251,612	249,243
4	334	Meter Fees	39,860	39,950	40,040	40,040	40,130	40,130	40,130	40,130	40,220	40,400	40,400	40,490	40,490	40,185
5	331	Main Extension Charge	75,611	76,057	76,503	76,503	76,949	76,949	76,949	76,949	77,395	78,287	81,678	82,124	82,124	78,006
6	333	Service Installation Fees	146,167	146,310	146,453	146,453	146,596	146,596	146,596	146,596	146,739	147,025	147,025	147,168	147,168	146,684
7		Total Cash CIAC	508,349	509,729	511,107	511,107	512,486	512,486	512,486	512,486	513,865	516,623	520,015	521,394	521,394	514,118
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	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
12	333	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
15		Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
16																
17		Total Water CIAC	666,471	667,850	669,229	669,229	670,608	670,608	670,608	670,608	671,987	674,745	678,136	679,515	679,515	672,239
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
Silver Lake Est/Western Shores
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	246,712	247,412	248,112	248,112	248,812	248,812	248,812	248,812	249,512	250,912	250,912	251,612	251,612	249,243
4	334 Meter Fees	39,860	39,950	40,040	40,040	40,130	40,130	40,130	40,130	40,220	40,400	40,400	40,490	40,490	40,185
5	331 Main Extension Charge	75,611	76,057	76,503	76,503	76,949	76,949	76,949	76,949	77,395	78,287	81,678	82,124	82,124	78,006
6	333 Service Installation Fees	146,167	146,310	146,453	146,453	146,596	146,596	146,596	146,596	146,739	147,025	147,025	147,168	147,168	146,684
7	Total Cash CIAC	508,349	509,728	511,107	511,107	512,486	512,486	512,486	512,486	513,865	516,623	520,015	521,394	521,394	514,118
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	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
12	333 Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
15	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
16															
17	Total Water CIAC	666,471	667,850	669,229	669,229	670,608	670,608	670,608	670,608	671,987	674,745	678,136	679,515	679,515	672,239
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

Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores

Schedule: A-13

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

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	192,737	NA
	2004		
26	Additions	5,937	NA
27	Adjustments	18	NA
28	12/31/04 Balance	198,692	NA
	2005		
29	Additions	6,499	NA
30	Adjustments	(1)	NA
31	12/31/05 Balance	205,190	NA
	2006		
32	Additions	72,529	NA
33	Adjustments	(12,454)	NA
34	12/31/06 Balance	265,265	NA
	2007		
35	Additions	15,992	NA
36	Adjustments	2,844	NA
37	12/31/07 Balance	284,101	NA

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Florida Public Service Commission
 Schedule: A-14
 Page: 1 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful		(5) Amount	(6) Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	103,930	0.00%	0		0.00%	0
4	334 Meter Fees	(26,695)	0.00%	0		0.00%	0
5	331 Main Extension Charge	7,390	0.00%	0		0.00%	0
6	333 Service Installation Fees	69,712	0.00%	0		0.00%	0
7	Total Cash	<u>154,338</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	117,537	0.00%	0		0.00%	0
12	333 Services	1,584	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	1,192	0.00%	0		0.00%	0
15	Total Property	<u>120,313</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>274,651</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
Silver Lake Est/Western Shores
 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	98,276	99,070	99,864	100,658	101,452	102,247	103,052	103,858	104,663	105,469	106,275	107,089	107,906	103,068
4	334	Meter Fees	(27,698)	(27,567)	(27,416)	(27,275)	(27,134)	(26,993)	(26,850)	(26,707)	(26,564)	(26,421)	(26,279)	(26,135)	(25,990)	(26,847)
5	331	Main Extension Charge	6,493	6,618	6,743	6,868	6,994	7,119	7,247	7,374	7,502	7,631	7,759	7,895	8,032	7,252
6	333	Service Installation Fees	67,880	68,138	68,396	68,654	68,911	69,169	69,430	69,691	69,951	70,211	70,471	70,733	70,996	69,433
7		Total Cash AAC	144,952	146,270	147,588	148,906	150,224	151,542	152,879	154,216	155,553	156,890	158,227	159,583	160,943	152,905
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	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537
12	333	Services	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192
15		Total Property AAC	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,314	120,313
16																
17		Total Water AAC	265,265	266,583	267,901	269,219	270,537	271,855	273,192	274,529	275,866	277,203	278,540	279,896	281,257	273,219
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

Silver Lake Est/Western Shores

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	98,276	99,214	100,153	101,093	102,036	102,978	103,921	104,863	105,808	106,759	107,709	108,662	109,615	103,930
4	334 Meter Fees	(27,698)	(27,531)	(27,364)	(27,197)	(27,030)	(26,863)	(26,696)	(26,529)	(26,361)	(26,193)	(26,024)	(25,856)	(25,687)	(26,695)
5	331 Main Extension Charge	6,493	6,640	6,788	6,937	7,086	7,235	7,384	7,533	7,683	7,835	7,993	8,152	8,311	7,390
6	333 Service Installation Fees	67,880	68,185	68,490	68,795	69,101	69,406	69,711	70,017	70,323	70,629	70,935	71,242	71,548	69,712
7	Total Cash AAC	144,952	146,507	148,067	149,627	151,192	152,756	154,320	155,884	157,453	159,030	160,613	162,200	163,788	154,338
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	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537
12	333 Services	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192
15	Total Property AAC	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313	120,313
16															
17	Total Water AAC	265,265	266,821	268,381	269,941	271,505	273,069	274,634	276,198	277,766	279,343	280,926	282,514	284,101	274,651
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	364 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

Silver Lake Est/Western Shores
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

**Silver Lake Est/Western Shores
Docket No. 080121-WS
0**

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

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

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

Silver Lake Est/Western Shores

Schedule: A-17

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	4.303%	4.245%
25	Assets Allocated - Water (line 10 x line 23)	112,042	112,825
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(92,440)	(14,281)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
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	89,179	84,225
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	108,781	182,768
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	688,289	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	72,891,734	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

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,784)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions In Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,756)	(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	15,080,730	14,996,863	14,985,876	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

**Silver Lake Est/Western Shores
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71

Schedule of Water Net Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: B-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical 2007 & Pro Forma

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

(1) Line No.	(2) Description	(3) Per Books 2007	(4) Utility Test Year Adjustment	(5) Adjusted Test Year 2007	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	535,285	(2,856)	532,429	0	532,429	205,167	737,596	B-4, E-2
2	Operation & Maintenance	251,985	72,772	324,756	35,363	360,120	3,030	363,150	B-5
3	Depreciation, net of CIAC Amort.,U&U	78,373	9,470	87,843	7,373	95,216	0	95,216	B-13
4	Amortization	0	9,909	9,909	0	9,909	0	9,909	B-3
5	Taxes Other Than Income	38,495	7,824	46,319	6,884	53,203	9,233	62,435	B-15
6	Provision for Income Taxes	64,201	(49,134)	15,067	(22,226)	(7,159)	74,413	67,254	C-1, B-3
7	OPERATING EXPENSES	433,054	50,840	483,894	27,394	511,288	86,675	597,964	
8	NET OPERATING INCOME	102,231	(53,696)	48,535	(27,394)	21,141	118,491	139,632	
9	RATE BASE	1,035,765	263,515	1,299,281	415,766	1,715,046		1,715,046	A-1
10	RATE OF RETURN	9.87%		3.74%				8.14%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: B-2

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical 2007 & Pro Forma

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

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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	(2,856)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	<u>(2,856)</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	(3,114)	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	732	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	1,910	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	377	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	315	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	209	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	16	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	1,604	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	78,606	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(1,091)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(701)	0
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>78,864</u>	<u>NA</u>	
43			72,772		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	13,746	NA	
4	Allocation of Corp Structures & Improvements	236	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	(1,668)	NA	
7	PSC Depr Rate Correction, Amort CIAC	(2,844)	NA	
8	Reduction for NU&U	-	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>9,470</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	9,909	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>9,909</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	(186)	NA	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	8,010	NA	
21	Property tax adjustment	0	NA	
22	Property tax adjustment	0	NA	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>7,824</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(49,134)	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(49,134)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>56,932</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
 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 2,958	0	
5	601/701		Market Based Increases 2,847	0	
6	601/701		New Rates Manager & Controller 7,217	0	
7	601/701		Lake County Facility Operator II 7,014	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 1,261	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 212	0	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08 824	0	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 63	0	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers (2,580)	0	
24	634/734		Additional 2008 Service Co employee benefits 561	0	
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08 350	0	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08 27	0	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers (2,245)	0	
29	636/736		Additional 2008 ACO employee benefits 2,520	0	
30	636/736		Eliminate O/S Contractor meter reading (13,260)	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent 357	0	
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal 2,718	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 21,982	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) 2,547	0	
44					
45					
46		TOTAL O&M ADJUSTMENTS	<u>35,352</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
 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)	5,293	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	2,080	NA	
6		0		
7			NA	
8		0		
9			NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>7,373</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	456	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	641	NA	
22	Property taxes associated with Pro Forma plant	5,786	NA	
23	Property Tax adjustment for Non-Used & Useful plant	0	NA	
24	TOTAL	<u>6,884</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(22,226)	NA	
28	TOTAL	<u>(22,226)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>27,383</u>	<u>NA</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	205,167	NA	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	3,030	NA	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	9,233	NA	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	532,429	NA	B-1, B-2
46	Plus Required Revenue Adjustment	205,167	NA	
47	Rate Year Revenue at Proposed Rates	737,596	NA	
48				
49	Less Operating Expenses Before Income Taxes	(530,710)	NA	B-1, B-2
50	Less Interest Expense	(32,540)	NA	D-1
51	Taxable Income	174,345	NA	
52	Income Tax at Composite Rate of 38.575%	67,254	NA	
53	Less Income Tax at Present Rates	7,159	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	74,413	NA	

Test Year Operating Revenues

Florida Public Service Commission

Silver Lake Est/Western Shores

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		(2) Revenues	(3) SEWER		(4) Revenues
	Account No. and Description			Account No. and Description		
1	WATER SALES			SEWER SALES		
2	460.1	Unmetered Water Revenue	0	521.1	Flat Rate - Residential	NA
3	461.1	Metered - Residential	529,123	521.2	Flat Rate - Commercial	NA
4	461.2	Metered - Commercial	4,056	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>533,180</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	2,105	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>2,105</u>	TOTAL OTHER SEWER REVENUES		<u>0</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u>535,285</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

Silver Lake Est/Western Shores

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	41,512	(2,381)	39,131		39,131	20,047		59,178
2	603 Salaries & Wages - Officers, Exec.	2,684	0	2,684		2,684	0		2,684
3	604 Employee Pensions & Benefits	9,552	0	9,552		9,552	1,261		10,813
4	610 Purchased Water	0	0	0	0	0	0	0	0
5	615 Purchased Power	60,296	0	60,296		60,296	0		60,296
6	616 Fuel for Purchased Power	22	0	22	0	22	0	0	22
7	618 Chemicals	3,506	0	3,506		3,506	0		3,506
8	620 Materials & Supplies	9,092	0	9,092	0	9,092	0	0	9,092
9	631 Contractual Services - Engineering	505	0	505		505	0		505
10	632 Contractual Services - Accounting	(580)	1,910	1,330		1,330	0		1,330
11	633 Contractual Services - Legal	571	377	948		948	0		948
12	634 Contractual Services - Mgmt. Fees	35,415	540	35,955		35,955	(919)		35,036
13	635 Contractual Services - Testing	4,142	0	4,142		4,142	0		4,142
14	636 Contractual Services - Other	38,062	1,604	39,666		39,666	(12,629)		27,037
15	641 Rental of Building/Real Prop.	2,422	0	2,422		2,422	357		2,779
16	642 Rental of Equipment	186	0	186		186	0		186
17	650 Transportation Expenses	24,596	0	24,596		24,596	2,718		27,314
18	656 Insurance - Vehicle	1,676	0	1,676		1,676	0		1,676
19	657 Insurance - General Liability	6,668	0	6,668		6,668	0		6,668
20	658 Insurance - Workman's Comp.	1,000	0	1,000		1,000	0		1,000
21	659 Insurance - Other	2,199	0	2,199		2,199	0		2,199
22	660 Advertising Expense	12	0	12		12	0		12
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	21,982		21,982
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	2,380	0	2,380		2,380	0		2,380
26	675 Miscellaneous Expense	6,069	70,722	76,790		76,790	2,547		79,337
27									
28	TOTAL WATER O & M EXPENSES	251,985	72,772	324,756	0	324,756	35,363	0	360,120

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

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	Dec	2007 Total Annual	
1	601 Salaries & Wages - Employees	4,034	3,041	4,338	4,311	4,466	2,838	2,377	3,042	8,225	3,522	(1,700)	3,016	41,512	
2	603 Salaries & Wages - Officers, Exec.	386	413	(2,277)	401	414	609	467	431	1,291	584	(450)	415	2,684	
3	604 Employee Pensions & Benefits	738	1,299	326	(112)	1,055	1,070	1,168	966	800	1,216	1,007	19	9,552	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	4,197	4,388	4,347	5,025	5,243	5,320	5,670	4,939	6,032	4,906	4,999	5,229	60,296	
6	616 Fuel for Purchased Power	0	0	0	0	0	22	0	0	0	0	0	0	22	
7	618 Chemicals	0	0	995	0	162	828	0	0	881	0	0	641	3,506	
8	620 Materials & Supplies	273	1,766	2,142	207	600	1,406	260	1,033	456	255	87	607	9,092	
9	631 Contractual Services - Engineering	63	63	63	63	63	63	63	63	0	0	0	0	505	
10	632 Contractual Services - Accounting	446	389	389	(1,341)	228	228	225	227	(140)	223	230	(1,683)	(580)	
11	633 Contractual Services - Legal	44	39	63	48	51	46	52	56	255	63	(183)	37	571	
12	634 Contractual Services - Mgmt. Fees	2,373	2,369	2,826	3,750	3,645	3,380	2,436	1,472	4,382	2,630	3,326	2,828	35,415	
13	635 Contractual Services - Testing	272	272	327	272	205	115	273	435	371	693	459	447	4,142	
14	636 Contractual Services - Other	3,444	1,837	3,322	1,922	3,440	2,808	2,979	2,145	3,998	2,151	4,672	5,343	38,062	
15	641 Rental of Building/Real Prop.	186	167	268	203	218	195	221	237	1,081	266	(779)	159	2,422	
16	642 Rental of Equipment	14	13	21	16	17	15	17	18	83	20	(60)	12	186	
17	650 Transportation Expenses	1,807	2,004	1,993	2,001	2,218	2,015	1,838	2,335	1,598	2,304	2,520	1,963	24,596	
18	656 Insurance - Vehicle	140	140	140	140	140	140	138	140	140	140	140	140	1,676	
19	657 Insurance - General Liability	556	556	557	556	556	556	549	556	557	556	555	556	6,668	
20	658 Insurance - Workman's Comp.	83	83	83	83	83	83	82	83	83	83	83	83	1,000	
21	659 Insurance - Other	183	183	184	184	184	183	181	183	183	183	183	183	2,199	
22	660 Advertising Expense	1	1	1	1	1	1	1	1	5	1	(4)	1	12	
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	(673)	436	284	730	63	145	369	1,112	(1,455)	2,096	(837)	110	2,380	
26	675 Miscellaneous Expense	417	1,626	622	489	520	477	(465)	607	2,256	627	(1,554)	446	6,069	
27															
28	TOTAL WATER O & M EXPENSES	18,988	21,087	21,014	18,950	23,572	22,545	18,899	20,082	31,081	22,521	12,694	20,552	251,985	

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

Florida Public Service Commission

Silver Lake Est/Western Shores
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	2007												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	601 Salaries & Wages - Employees	3,153	2,251	3,068	3,350	3,433	1,913	1,330	1,920	3,102	2,263	1,989	2,265	30,036
2	603 Salaries & Wages - Officers, Exec.	0	(0)	0	0	0	(0)	(0)	(0)	0	(0)	(0)	0	(0)
3	604 Employee Pensions & Benefits	(604)	(132)	(453)	(1,527)	(316)	(258)	(206)	(358)	(300)	(128)	(492)	(1,393)	(6,166)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	4,184	4,376	4,328	5,010	5,227	5,306	5,654	4,922	5,953	4,887	5,056	5,217	60,119
6	616 Fuel for Purchased Power	0	0	0	0	0	22	0	0	0	0	0	0	22
7	618 Chemicals	0	0	995	0	162	828	0	0	881	0	0	641	3,506
8	620 Materials & Supplies	252	1,747	2,111	184	575	1,384	235	1,006	331	225	176	589	8,813
9	631 Contractual Services - Engineering	63	63	63	63	63	63	63	63	0	0	0	0	505
10	632 Contractual Services - Accounting	(0)	0	0	(1,110)	(0)	(0)	0	0	0	0	(0)	(0)	(1,110)
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	271	271	325	271	203	113	271	433	362	691	466	446	4,121
14	636 Contractual Services - Other	1,681	266	1,720	238	1,650	1,256	1,265	339	839	226	4,250	3,548	17,277
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	81	0	0	0	0	(0)	0	0	(0)	81
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	(661)	447	301	743	77	158	383	1,127	(1,386)	2,113	(886)	120	2,534
26	675 Miscellaneous Expense	37	1,285	73	73	74	78	(917)	122	42	82	40	121	1,109
27														
28	TOTAL WATER O & M EXPENSES	8,375	10,573	12,531	7,376	11,148	10,862	8,077	9,575	9,823	10,358	10,599	11,553	120,848

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 080121-WS

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	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
2	603 Salaries & Wages - Officers, Exec.	225	268	(2,510)	225	225	440	275	225	352	353	226	278	580
3	604 Employee Pensions & Benefits	1,372	1,458	822	1,447	1,406	1,360	1,410	1,363	1,276	1,388	1,372	1,438	16,112
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	447	390	390	(230)	228	228	225	228	(138)	223	228	(1,682)	536
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	2,373	2,368	2,825	3,749	3,644	3,380	2,435	1,471	4,377	2,629	3,329	2,827	35,405
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	1,481	1,318	1,195	1,376	1,458	1,256	1,378	1,446	1,516	1,521	1,605	1,554	17,104
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	1,871	2,062	2,086	1,991	2,294	2,083	1,915	2,417	1,973	2,396	2,250	2,018	25,355
18	656 Insurance - Vehicle	140	140	140	140	140	140	138	140	140	140	140	140	1,675
19	657 Insurance - General Liability	556	556	556	556	556	556	549	556	556	556	556	556	6,666
20	658 Insurance - Workman's Comp.	83	83	83	83	83	83	82	83	83	83	83	83	999
21	659 Insurance - Other	183	183	184	184	184	183	181	183	183	183	183	183	2,198
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	8,731	8,826	5,771	9,521	10,217	9,709	8,587	8,111	10,317	9,472	9,972	7,394	106,631

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

Florida Public Service Commission

Silver Lake Est/Western Shores
 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	601 Salaries & Wages - Employees	881	790	1,270	961	1,034	925	1,046	1,122	5,123	1,260	(3,689)	751	11,476	46.83%
2	603 Salaries & Wages - Officers, Exec.	162	145	233	176	190	170	192	206	939	231	(676)	138	2,104	8.59%
3	604 Employee Pensions & Benefits	(30)	(27)	(44)	(33)	(36)	(32)	(36)	(39)	(176)	(43)	127	(26)	(394)	-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	14	12	20	15	16	14	16	17	79	19	(57)	12	177	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	21	19	31	23	25	22	25	27	124	31	(90)	18	279	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)	(1)	(0)	(1)	(0)	(1)	(1)	(3)	(1)	2	(0)	(6)	-0.02%
11	633 Contractual Services - Legal	44	39	63	48	51	46	52	56	255	63	(183)	37	571	2.33%
12	634 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	4	1	(3)	1	10	0.04%
13	635 Contractual Services - Testing	2	1	2	2	2	2	2	2	9	2	(7)	1	21	0.09%
14	636 Contractual Services - Other	283	254	407	308	332	297	336	360	1,643	404	(1,183)	241	3,681	15.02%
15	641 Rental of Building/Real Prop.	186	167	268	203	218	195	221	237	1,081	266	(779)	159	2,422	9.89%
16	642 Rental of Equipment	14	13	21	16	17	15	17	18	83	20	(60)	12	186	0.76%
17	650 Transportation Expenses	(64)	(58)	(93)	(70)	(76)	(68)	(77)	(82)	(375)	(92)	270	(55)	(840)	-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	2	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	1	0.00%
22	660 Advertising Expense	1	1	1	1	1	1	1	1	5	1	(4)	1	12	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	(12)	(11)	(17)	(13)	(14)	(12)	(14)	(15)	(69)	(17)	50	(10)	(155)	-0.63%
26	675 Miscellaneous Expense	381	342	549	415	447	400	452	485	2,214	544	(1,594)	325	4,959	20.24%
27															
28	TOTAL WATER O & M EXPENSES	1,882	1,688	2,712	2,053	2,207	1,975	2,234	2,396	10,940	2,690	(7,877)	1,605	24,506	100.00%
	675863 Service & Sundry Input to be allocated to lines 1-26	1,882	1,688	2,712	2,053	2,207	1,975	2,234	2,396	10,940	2,690	(7,877)	1,605	24,506	

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

Florida Public Service Commission

Silver Lake Est/Western Shores
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.	(1) Account No. and Name	(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
6	715 Purchased Power	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	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	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Silver Lake Est/Western Shores
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	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books 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

Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-6
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	2007												2007 Dec	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	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

Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	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	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

Silver Lake Est/Western Shores
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	701 Salaries & Wages - Employees	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	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Silver Lake Est/Western Shores

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	50,404	39,131	(11,273)	-22.37%
2	603	Salaries & Wages - Officers, Exec.	0	2,684	2,684	-
3	604	Employee Pensions & Benefits	7,018	9,552	2,534	36.10%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	38,183	60,296	22,113	57.91%
6	616	Fuel for Power Production	245	22	(223)	-90.92%
7	618	Chemicals	1,578	3,506	1,928	122.15%
8	620	Materials & Supplies	5,726	9,092	3,366	58.78%
9	631	Contractual Services - Engineering	211	505	294	139.43%
10	632	Contractual Services - Accounting	726	1,330	604	83.26%
11	633	Contractual Services - Legal	4,281	948	(3,333)	-77.86%
12	634	Contractual Services - Mgmt. Fees	0	35,955	35,955	-
13	635	Contractual Services - Testing	5,386	4,142	(1,244)	-23.10%
14	636	Contractual Services - Other	4,226	39,666	35,440	838.61%
15	641	Rental of Building/Real Prop.	1,461	2,422	961	65.81%
16	642	Rental of Equipment	84	186	102	121.30%
17	650	Transportation Expenses	25,799	24,596	(1,203)	-4.66%
18	656	Insurance - Vehicle	0	1,676	1,676	-
19	657	Insurance - General Liability	5,215	6,668	1,453	27.86%
20	658	Insurance - Workman's Comp.	1,080	1,000	(80)	-7.45%
21	659	Insurance - Other	20	2,199	2,179	10894.64%
22	660	Advertising Expense	236	12	(224)	-94.90%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	1,162	0	(1,162)	-100.00%
25	670	Bad Debt Expense	3,947	2,380	(1,567)	-39.71%
26	675	Miscellaneous Expense	18,950	76,790	57,840	305.22%
27	TOTAL WATER O & M EXPENSES		175,938	324,756	148,818	84.59%
28	Total Customers (EOY)		1,502.0	1,916.0	414.0	27.56%
29	Consumer Price Index - U					11.38%
30	Growth Plus Inflation					42.09%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Silver Lake Est/Western Shores

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	
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
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	
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

Silver Lake Est/Western Shores

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

Silver Lake Est/Western Shores

Schedule: B-8 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

(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

Silver Lake Est/Western Shores

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	41,639	Corporate services and sundry charges
2				
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

Silver Lake Est/Western Shores
 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, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4	<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, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	Total			1,364,000			
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		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
d	Prior Unamortized Rate Case Expense	0	6.446%	0	0.000%	0	0
e	Subtotal Prior Cases	0		0		0	0
f							
g	Current rate Case Expense	1,364,000	6.446%	87,928	0.000%	0	0
h							
i	Total Projected Rate Case Expense	1,364,000		87,928		0	0
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		21,982		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

Silver Lake Est/Western Shores
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	WATER:			
2	None			
3				
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS		0	
11				
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19				
20	TOTAL SEWER PROJECTS		0	

Allocation of Expenses
Intercompany Expenses Per Books
Silver Lake Est/Western Shores
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	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees					#Custs	0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	4.14%	0.00%		4.14%	#Custs	580	0	580	14,011	
3	604	704	Employee Pensions & Benefits	2.02%	0.00%		2.02%	#Custs	16,112	0	16,112	797,833	
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Pcwer						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	4.41%	0.00%		4.41%	#Custs	536	0	536	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	4.27%	0.00%		4.27%	#Custs	35,405	0	35,405	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	4.28%	0.00%		4.28%	#Custs	17,104	0	17,104	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	4.27%	0.00%		4.27%	#Custs	25,355	0	25,355	593,365	
18	656	756	Insurance - Vehicle	4.27%	0.00%		4.27%	#Custs	1,675	0	1,675	39,196	
19	657	757	Insurance - General Liability	4.27%	0.00%		4.27%	#Custs	6,666	0	6,666	155,967	
20	658	758	Insurance - Workman's Comp.	4.27%	0.00%		4.27%	#Custs	999	0	999	23,380	
21	659	759	Insurance - Other	4.27%	0.00%		4.27%	#Custs	2,198	0	2,198	51,436	
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
Silver Lake Est/Western Shores
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)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	1.15%	0.00%		1.15%	#Custs	11,476	0		11,476	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.15%	0.00%		1.15%	#Custs	2,104	0		2,104	183,603
3	604	704	Employee Pensions & Benefits	1.15%	0.00%		1.15%	#Custs	(394)	0		(394)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	1.15%	0.00%		1.15%	#Custs	177	0		177	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	1.15%	0.00%		1.15%	#Custs	279	0		279	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	1.15%	0.00%		1.15%	#Custs	(6)	0		(6)	(503)
11	633	733	Contractual Services - Legal	1.15%	0.00%		1.15%	#Custs	571	0		571	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.15%	0.00%		1.15%	#Custs	10	0		10	845
13	635	735	Contractual Services - Testing	1.15%	0.00%		1.15%	#Custs	21	0		21	1,820
14	636	736	Contractual Services - Other	1.15%	0.00%		1.15%	#Custs	3,681	0		3,681	321,204
15	641	741	Rental of Building/Real Prop.	1.15%	0.00%		1.15%	#Custs	2,422	0		2,422	211,386
16	642	742	Rental of Equipment	1.15%	0.00%		1.15%	#Custs	186	0		186	16,221
17	650	750	Transportation Expenses	1.15%	0.00%		1.15%	#Custs	(840)	0		(840)	(73,289)
18	656	756	Insurance - Vehicle	1.14%	0.00%		1.14%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	1.15%	0.00%		1.15%	#Custs	2	0		2	166
20	658	758	Insurance - Workman's Comp.	1.14%	0.00%		1.14%	#Custs	0	0		0	25
21	659	759	Insurance - Other	1.14%	0.00%		1.14%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.15%	0.00%		1.15%	#Custs	12	0		12	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	1.15%	0.00%		1.15%	#Custs	(155)	0		(155)	(13,483)
26	675	775	Miscellaneous Expense	1.08%	0.00%		1.08%	#Custs	4,959	0		4,959	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: B-13

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				(5) Used & Useful % Expense	(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(6) Expense		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	248	0	248	100.00%	248	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	921	(1)	920	100.00%	920	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	5,952	6	5,958	100.00%	5,958	0	0
13	310.2 Power Generation Equipment	5,251	0	5,251	100.00%	5,251	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	3,661	0	3,661	100.00%	3,661	0	0
19	311.3 Pumping Equipment	17,400	0	17,400	100.00%	17,400	0	0
20	320.3 Water Treatment Equipment	6,695	7	6,702	100.00%	6,702	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	726	0	726	100.00%	726	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,369	80	1,449	100.00%	1,449	0	0
27	331.4 Transm. & Distribution Mains	20,035	0	20,035	100.00%	20,035	0	0
28	333.4 Services	668	0	668	100.00%	668	0	0
29	334.4 Meters & Meter installations	6,214	0	6,214	100.00%	6,214	5,293	5,293
30	335.4 Hydrants	172	0	172	100.00%	172	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	236	236	100.00%	236	0	0
36	340.5 Office Furniture & Equipment	4,945	(2,326)	2,619	100.00%	2,619	0	0
37	340.51 Computer Equipment	0	13,746	13,746	100.00%	13,746	2,080	2,080
38	341.5 Transportation Equipment	17,386	3	17,389	100.00%	17,389	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	2,008	0	2,008	100.00%	2,008	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	266	563	830	100.00%	830	0	0
44	347.5 Miscellaneous Equipment	449	0	449	100.00%	449	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	94,365	12,314	106,679		106,679	7,373	7,373
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(15,992)	(2,844)	(18,836)		(18,836)	0	NA
50								
51	NET DEPRECIATION EXPENSE	78,373	9,470	87,843		87,843	7,373	7,373

Net Depreciation Expense - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.46%	(5) Other	(6) Total
Water						
1	Test Year Per Books	24,145	(3,201)	17,550		38,495
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(186)				(186)
5	Payroll & Property Tax Adjustments		8,010	0		8,010
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(186)	8,010	0	0	7,824
8	Adjusted Test Year	23,959	4,809	17,550	0	46,319
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		456			456
12	2007 Plant in Service Additions			641		641
13	Pro Forma Plant in Service Additions			5,786		5,786
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	456	6,427	0	6,884
16	Adjusted Pro Forma	23,959	5,266	23,978	0	53,203
17						
18	RAFTs Assoc. with Revenue Increase	9,233				9,233
19						
20	Total Pro Forma	33,192	5,266	23,978	0	62,435
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%

**Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores

Schedule: C-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	64,201	(40,716)	23,485	(22,226)	1,259	C-2
2	Deferred Income Tax Expense	0	(8,418)	(8,418)	0	(8,418)	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	64,201	(49,134)	15,067	(22,226)	(7,159)	
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 Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	166,432	(102,830)	63,602	(49,620)	13,982	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(24,543)	(24,543)	(7,997)	(32,540)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	166,432	(127,373)	39,059	(57,618)	(18,559)	0	0	0	0	0	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(21,822)	(21,822)	0	(21,822)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(21,822)	(21,822)	0	(21,822)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	166,432	(105,551)	60,881	(57,618)	3,264	0	NA	0	NA	0	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	9,154	(5,805)	3,348	(3,169)	179	0	NA	0	NA	0	
15												
16	Federal Taxable Income	157,278	(99,745)	57,533	(54,449)	3,084	0	NA	0	NA	0	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	55,047	(34,911)	20,136	(19,057)	1,079	0	NA	0	NA	0	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
22												
23	Current Federal Income Taxes	55,047	(34,911)	20,136	(19,057)	1,079	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	9,154	(5,805)	3,348	(3,169)	179	0	NA	0	NA	0	
27	Current Federal Income Tax	55,047	(34,911)	20,136	(19,057)	1,079	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	64,201	(40,716)	23,485	(22,226)	1,259	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores
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			(6) Sewer			(8) Supporting Schedules
		(2) 2007 Per Books	(3) 2007 Adjustments	(4) 2007 Adjusted	(5) 2007 Per Books	(6) 2007 Adjustments	(7) 2007 Adjusted	
1	Interest on Long-Term Debt	0	24,267	24,267	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	0	0	0	Note*
4	Other Interest Expense	0	277	277	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>24,543</u>	<u>24,543</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	1,299,281		0	
Weighted Cost of Long Term Debt (D-1)	1.87%	24,267	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>24,267</u>		<u>0</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: C-3

Docket No. 080121-WS

Page: 2 of 2

Pro Forma

Preparer: W Jerdon

Historical [] Projected [X]

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 and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) Water			(4) Pro Forma Adjusted	(5) Sewer			(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	24,267	7,997	32,264	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	277	0	277		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>24,543</u>	<u>7,997</u>	<u>32,540</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)	1,715,046		0	
Weighted Cost of Long Term Debt (D-1)	1.88%	32,264	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>32,264</u>		<u>0</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: C-4
Page: 1 of 1
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	<u>0</u>
SEWER		
5		
6	None	
7		
8	Total	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	78,373	(10,378)	67,996	0	0	0	0	
4	Book Depreciation & Amortization	78,373	9,470	87,843	NA	NA	NA	NA	B-13,14
5									
6	Depreciation Difference	0	(19,847)	(19,847)	0	0	0	0	
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(1,975)	(1,975)	0	0	0	0	
10	All Other	0	0	0	0	0	0	0	
11									
12	Total Timing Differences (To C-2)	0	(21,822)	(21,822)	0	0	0	0	
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%	5.5%	
15	State Deferred Taxes	0	(1,200)	(1,200)	0	0	0	0	
16									
17	Timing Differences for Federal Taxes	0	(20,622)	(20,622)	0	0	0	0	
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	35.0%	
20	Federal Deferred Taxes	0	(7,218)	(7,218)	0	0	0	0	
21									
22	Total Deferred Taxes (to C-1)	0	(8,418)	(8,418)	0	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Silver Lake Est/Western Shores

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.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2003	0	33,070	33,070				0	33,070	33,070
2	2004	125	0	125				125	0	125
3	2005	10,120	146	10,266				10,120	146	10,266
4	2006	5,331	31,950	37,281				5,331	31,950	37,281
5	2007	4,127	24,731	28,858				4,127	24,731	28,858
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

Silver Lake Est/Western Shores

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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	125		125
3	2005	125	9,995		10,120
4	2006	10,120	(4,789)		5,331
5	2007	5,331	(1,204)		4,127
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

Silver Lake Est/Western Shores

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
		Account No. 28305		
		Deferred Federal Tax Liability		
			Current	
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	33,070	33,070
2	2004	33,070	(33,070)	0
3	2005	0	146	146
4	2006	146	31,804	31,950
5	2007	31,950	(7,219)	24,731
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

Silver Lake Est/Western Shores

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.

(1)	(2)	3% ITC				(7)	4% ITC				(12)	(13)
		Amount Realized		Amortization			Ending Balance	Amount Realized		Amortization		
Line No.	Beginning Year Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
1	NONE						NONE					

Investment Tax Credits - Analysis

Florida Public Service Commission

Silver Lake Est/Western Shores

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.

Line No.	(1) Beginning Year Balance	(3) - (6) 8% ITC					(7) Ending Balance	(8)	(9) - (12) 10% 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.			
1	NONE						NONE							

Investment Tax Credits - Company Policies**Florida Public Service Commission****Silver Lake Est/Western Shores**

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

Silver Lake Est/Western Shores

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

Silver Lake Est/Western Shores

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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		See Note			
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total	<u>0</u>			<u>0</u>	

Parent Debt Adjustment Calculation

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

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****Silver Lake Est/Western Shores**

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****Silver Lake Est/Western Shores**

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 |

**Silver Lake Est/Western Shores
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
Silver Lake Est/Western Shores
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	475,544	36.60%	5.10%	1.87%	24,267	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	786,055	60.50%	10.25%	6.20%	80,550	D-2
5	Customer Deposits	4,612	0.35%	6.00%	0.02%	277	D-2
6	Accumulated Deferred Income Taxes	33,070	2.55%	0.00%	0.00%	0	D-2
7	Total	<u>1,299,281</u>	<u>100.00%</u>		<u>8.09%</u>	<u>105,093</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
Silver Lake Est/Western Shores
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	632,261	36.87%	5.10%	1.88%	32,264	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	1,045,104	60.94%	10.25%	6.24%	107,095	D-2
5	Customer Deposits	4,612	0.27%	6.00%	0.02%	277	D-2
6	Accumulated Deferred Income Taxes	33,070	1.93%	0.00%	0.00%	0	D-2
7	Total	<u>1,715,046</u>	<u>100.00%</u>		<u>8.14%</u>	<u>139,636</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

Florida Public Service Commission

13 Month Average Balance

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Balance	Balance	13 Mo	Reconciliation	Reconciled	Reconciled	Supporting	
Line	Class of Capital	12/31/2006	12/31/2007	Average†	Adjustments	To 2007	To Pro Forma	Schedules	
No.					Pro rata *	Rate Base	Rate Base		
Water									
1	Long-Term Debt	420,722	477,458	475,544		475,544	632,261	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	695,437	789,220	786,055		786,055	1,045,104		
5	Customer Deposits	3,281	4,993	4,612		4,612	4,612	D-7	
6	Accumulated Deferred Income Taxes	37,281	28,858	33,070		33,070	33,070	C-6	
7	Total	<u>1,156,721</u>	<u>1,300,529</u>	<u>1,299,281</u>	<u>0</u>	<u>1,299,281</u>	<u>1,715,046</u>	<u>A-1</u>	
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>A-2</u>	

† 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

Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

Utility [X] or Parent [X]

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

Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores
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 or Parent

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 2 of 2

Preparer: S Anzaldo

Utility or Parent

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

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

Silver Lake Est/Western Shores
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)-(7)

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Silver Lake Est/Western Shores
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	Effective Cost Rate (12) ((4)-(6)-(7))

1 **The parent does not have any Variable Rate Long term debt**

Schedule of Customer Deposits

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	3,251	30	0	3,281
2	Jan-07	3,281	40	0	3,321
3	Feb-07	3,321	1,334	0	4,654
4	Mar-07	4,654	73	0	4,727
5	Apr-07	4,727	40	0	4,767
6	May-07	4,767	30	0	4,797
7	Jun-07	4,797	70	(30)	4,837
8	Jul-07	4,837	23	0	4,860
9	Aug-07	4,860	20	0	4,880
10	Sep-07	4,880	30	0	4,910
11	Oct-07	4,910	43	0	4,953
12	Nov-07	4,953	20	0	4,973
13	Dec-07	4,973	20	0	4,993
14	Average				<u>4,612</u>
15					
16		Water Allocated at		100%	<u>4,612</u>
17					
18		Sewer Allocated at		#N/A	<u>#N/A</u>

**Silver Lake Est/Western Shores
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	105
Rate Schedule - Sewer	E-1s	106
Revenues at Present & Proposed Rates - Water	E-2w	107
Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
Miscellaneous Service Charges	E-4	116
Miscellaneous Service Charge Revenue	E-5	118
Public Fire Hydrants Schedule	E-6	119
Private Fire Protection Service	E-7	120
Contracts and Agreements	E-8	121
Tax or Franchise Fee	E-9	122
Service Availability Charges	E-10	123
Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study	E-12	125
Billing Analysis	E-14	126

Rate Schedule - Water

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-1w

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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"	7.64	10.09	7.64	11.45	11.45	21.92
3	3/4"	11.48	15.15	11.48	17.21	17.21	32.89
4	1"	19.12	25.24	19.12	28.66	28.66	54.81
5	1-1/2"	38.24	50.49	38.24	57.32	57.32	109.62
6	2"	61.18	80.78	61.18	91.70	91.70	175.39
7	3"	122.36	161.56	122.36	183.40	183.40	350.79
8	4"	191.19	252.45	191.19	286.57	286.57	548.10
9	6"	382.36	504.87	382.36	573.11	573.11	1,096.21
10	8"	611.78	807.79	611.78	916.99	916.99	1,753.93
11	10"	879.44	1,161.21	879.44	1,318.18	1,318.18	2,521.28
12	Gallage						
13	Block 1, 0-5,000	1.31	1.72	1.31	1.96	1.96	3.80
14	Block 2, 5,000-10,000	1.31	1.72	1.31	1.96	1.96	4.76
15	Block 3, >10,000	1.31	1.72	1.31	1.96	1.96	4.76
16							
17	Commercial						
18	5/8" X 3/4"	7.64	10.09	7.64	11.45	11.45	21.92
19	3/4"	11.48	15.15	11.48	17.21	17.21	32.89
20	1"	19.12	25.24	19.12	28.66	28.66	54.81
21	1-1/2"	38.24	50.49	38.24	57.32	57.32	109.62
22	2"	61.18	80.78	61.18	91.70	91.70	175.39
23	3"	122.36	161.56	122.36	183.40	183.40	350.79
24	4"	191.19	252.45	191.19	286.57	286.57	548.10
25	6"	382.36	504.87	382.36	573.11	573.11	1,096.21
26	8"	611.78	807.79	611.78	916.99	916.99	1,753.93
27	10"	879.44	1,161.21	879.44	1,318.18	1,318.18	2,521.28
28	Gallage charge	1.31	1.72	1.31	1.96	1.96	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	7.64	10.09	7.64	11.45	11.45	21.92
34	3/4"	11.48	15.15	11.48	17.21	17.21	32.89
35	1"	19.12	25.24	19.12	28.66	28.66	54.81
36	1-1/2"	38.24	50.49	38.24	57.32	57.32	109.62
37	2"	61.18	80.78	61.18	91.70	91.70	175.39
38	3"	122.36	161.56	122.36	183.40	183.40	350.79
39	4"	191.19	252.45	191.19	286.57	286.57	548.10
40	6"	382.36	504.87	382.36	573.11	573.11	1,096.21
41	8"	611.78	807.79	611.78	916.99	916.99	1,753.93
42	10"	879.44	1,161.21	879.44	1,318.18	1,318.18	2,521.28
43	Gallage charge	1.31	1.72	1.31	1.96	1.96	3.80
44							
45	Fire Protection						
46	2"	5.10	6.74	5.10	7.64	7.64	14.62
47	3"	10.19	13.46	10.19	15.27	15.27	29.23
48	4"	15.91	21.01	15.91	23.85	23.85	45.68
49	6"	31.87	42.08	31.87	47.77	47.77	91.35
50	8"	50.99	67.32	50.99	76.43	76.43	146.16
51	10"	73.28	96.76	73.28	109.84	109.84	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

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 Filling	(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	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage 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	Gallage 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	Gallage charge	NA	NA	NA	NA	NA	NA
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Com'l. 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

Silver Lake Est/Western Shores

Schedule: E-2w

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	16,536	234,686	7.64	126,335	7.64	NA	21.92	362,469
3	3/4"	0	0	-	0	11.48	NA	32.89	0
4	1"	2,028	40,983	19.12	38,775	19.12	NA	54.81	111,155
5	1-1/2"	0	0	-	0	38.24	NA	109.62	0
6	2"	0	0	-	0	61.18	NA	175.39	0
7	3"	0	0	-	0	122.36	NA	350.79	0
8	4"	0	0	-	0	191.19	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		76,839	1.31	100,659	1.31	76,839	3.80	291,987
11	Block 2, 5,000-10,000		55,864	1.31	73,182	1.31	36,393	4.76	173,229
12	Block 3, >10,000		142,966	1.31	187,285	1.31	93,134	4.76	443,319
13	Total Residential	<u>18,564</u>	<u>275,669</u>		<u>526,236</u>		<u>206,365</u>		<u>1,382,158</u>
14	Average Bill				<u>28.35</u>				<u>74.45</u>
15									
16	Commercial								
17	5/8" X 3/4"	24	449	7.64	183	7.64	NA	21.92	526
18	3/4"	0	0	-	0	11.48	NA	32.89	0
19	1"	0	0	-	0	19.12	NA	54.81	0
20	1-1/2"	12	407	38.24	459	38.24	NA	109.62	1,315
21	2"	24	654	61.18	1,468	61.18	NA	175.39	4,209
22	3"	0	0	-	0	122.36	NA	350.79	0
23	4"	0	0	-	0	191.19	NA	548.10	0
24	8"	0	0	-	0	611.78	NA	1,753.93	0
25	Gallorage		1,509	1.31	1,977	1.31	1,509	3.80	5,735
26									
27									
28	Total Commercial	<u>60</u>	<u>1,509</u>		<u>4,087</u>		<u>1,509</u>		<u>11,785</u>
29	Average Bill				<u>68.12</u>				<u>196.42</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	7.64	NA	21.92	0
33	3/4"	0	0	-	0	11.48	NA	32.89	0
34	1"	0	0	-	0	19.12	NA	54.81	0
35	1-1/2"	0	0	-	0	38.24	NA	109.62	0
36	2"	0	0	-	0	61.18	NA	175.39	0
37	3"	0	0	-	0	122.36	NA	350.79	0
38	4"	0	0	-	0	191.19	NA	548.10	0
39									
40	Gallorage		0	-	0	1.31	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill				-				-
45									
46	Fire Protection								
47	2"	0	NA	-	0	5.10	NA	12.50	0
48	3"	0	NA	-	0	10.19	NA	24.99	0
49	4"	0	NA	-	0	15.91	NA	39.05	0
50	6"	0	NA	-	0	31.87	NA	78.10	0
51	8"	0	NA	-	0	50.99	NA	124.96	0
52	10"	0	NA	-	0	73.28	NA	179.63	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill				-				-
58									
59	Subtotal				<u>530,324</u>				<u>1,393,944</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				2,105				6,270
63	Total Revenue				<u>532,429</u>				<u>1,400,214</u>
64	Booked Revenue				<u>535,285</u>				<u>1,400,214</u>
65	Difference				(2,856)	-0.5%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

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"	5,557	76,470	7.64	42,455
3	3/4"	0	0	11.48	0
4	1"	679	12,952	19.12	12,982
5	1-1/2"	0	0	38.24	0
6	2"	0	0	61.18	0
7	3"	0	0	122.36	0
8	4"	0	0	191.19	0
9	Gallorage				
10	Block 1		26,129	1.31	34,229
11	Block 2		18,323	1.31	24,002
12	Block 3		44,971	1.31	58,912
13	Total Residential	6,236	89,423		172,582
14	Average Bill				27.68
15					
16	Commercial				
17	5/8" X 3/4"	8	153	7.64	61
18	3/4"	0	0	11.48	0
19	1"	0	0	19.12	0
20	1-1/2"	4	208	38.24	153
21	2"	10	494	61.18	612
22	3"	0	0	122.36	0
23	4"	0	0	191.19	0
24	8"	0	0	611.78	0
25	Gallorage		854	1.31	1,119
26					
27					
28	Total Commercial	22	854		1,945
29	Average Bill				88.42
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	7.64	0
33	3/4"	0	0	11.48	0
34	1"	0	0	19.12	0
35	1-1/2"	0	0	38.24	0
36	2"	0	0	61.18	0
37	3"	0	0	122.36	0
38	4"	0	0	191.19	0
39					
40	Gallorage		0	1.31	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	5.10	0
48	2"	0	NA	10.19	0
49	3"	0	NA	15.91	0
50	4"	0	NA	31.87	0
51	6"	0	NA	50.99	0
52	8"	0	NA	73.28	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				174,527

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	5,425	83,905	7.64	41,447	10.09	54,738	13,291
3	3/4"	0	0	11.48	0	15.15	0	0
4	1"	672	15,791	19.12	12,849	25.24	16,961	4,113
5	1-1/2"	0	0	38.24	0	50.49	0	0
6	2"	0	0	61.18	0	80.78	0	0
7	3"	0	0	122.36	0	161.56	0	0
8	4"	0	0	191.19	0	252.45	0	0
9	Gallonage							
10	Block 1		25,533	1.31	33,449	1.72	43,917	10,469
11	Block 2		19,764	1.31	25,891	1.72	33,994	8,103
12	Block 3		54,398	1.31	71,261	1.72	93,564	22,303
13	Total Residential	6,097	99,696		184,897		243,176	58,279
14	Average Bill				30.33		39.88	
15								
16	Commercial							
17	5/8" X 3/4"	8	175	7.64	61	10.09	81	20
18	3/4"	0	0	11.48	0	15.15	0	0
19	1"	0	0	19.12	0	25.24	0	0
20	1-1/2"	4	94	38.24	153	50.49	202	49
21	2"	8	84	61.18	489	80.78	646	157
22	3"	0	0	122.36	0	161.56	0	0
23	4"	0	0	191.19	0	252.45	0	0
24	8"	0	0	611.78	0	807.79	0	0
25	Gallonage		354	1.31	463	1.72	608	145
26								
27								
28	Total Commercial	20	354		1,167		1,537	370
29	Average Bill				58.33		76.85	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	7.64	0	10.09	0	0
33	3/4"	0	0	11.48	0	15.15	0	0
34	1"	0	0	19.12	0	25.24	0	0
35	1-1/2"	0	0	38.24	0	50.49	0	0
36	2"	0	0	61.18	0	80.78	0	0
37	3"	0	0	122.36	0	161.56	0	0
38	4"	0	0	191.19	0	252.45	0	0
39								
40	Gallonage		0	1.31	0	1.72	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Fire Protection							
47	1"	0	NA	5.10	0	6.74	0	0
48	2"	0	NA	10.19	0	13.46	0	0
49	3"	0	NA	15.91	0	21.01	0	0
50	4"	0	NA	31.87	0	42.08	0	0
51	6"	0	NA	50.99	0	67.32	0	0
52	8"	0	NA	73.28	0	96.76	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill							
58								
59	Subtotal				186,063		244,713	58,649

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

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 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"	5,554	74,311	7.64	42,433
3	3/4"	0	0	11.48	0
4	1"	677	12,240	19.12	12,944
5	1-1/2"	0	0	38.24	0
6	2"	0	0	61.18	0
7	3"	0	0	122.36	0
8	4"	0	0	191.19	0
9	Gallorage				
10	Block 1		25,176	1.31	32,981
11	Block 2		17,778	1.31	23,289
12	Block 3		43,597	1.31	57,111
13	Total Residential	6,231	86,551		168,758
14	Average Bill				27.08
15					
16	Commerical				
17	5/8" X 3/4"	8	121	7.64	61
18	3/4"	0	0	11.48	0
19	1"	0	0	19.12	0
20	1-1/2"	4	105	38.24	153
21	2"	6	76	61.18	367
22	3"	0	0	122.36	0
23	4"	0	0	191.19	0
24	8"	0	0	611.78	0
25	Gallorage		301	1.31	395
26					
27					
28	Total Commercial	18	301		976
29	Average Bill				54.21
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	7.64	0
33	3/4"	0	0	11.48	0
34	1"	0	0	19.12	0
35	1-1/2"	0	0	38.24	0
36	2"	0	0	61.18	0
37	3"	0	0	122.36	0
38	4"	0	0	191.19	0
39					
40	Gallorage		0	1.31	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	5.10	0
48	2"	0	NA	10.19	0
49	3"	0	NA	15.91	0
50	4"	0	NA	31.87	0
51	6"	0	NA	50.99	0
52	8"	0	NA	73.28	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				169,734

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	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	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	Fiat Rate								
47	Res. Wastewater Only	0	0	NA	0	NA		NA	NA
48	Cmrl. 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 Fiat Rate - Other		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

Silver Lake Est/Western Shores

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	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	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	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	Coml. 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

Silver Lake Est/Western Shores

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
52								
53								
54	Subtotal				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	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	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	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	Com. 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
52					
53					
54	Subtotal				0

Customer Monthly Billing Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores

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	1,589	6	0	0	0	0	1,595
2	Feb-07	1,593	5	0	0	0	0	1,598
3	Mar-07	1,590	5	0	0	0	0	1,595
4	Apr-07	1,590	5	0	0	0	0	1,595
5	May-07	1,592	5	0	0	0	0	1,597
6	Jun-07	1,591	5	0	0	0	0	1,596
7	Jul-07	1,590	5	0	0	0	0	1,595
8	Aug-07	1,589	5	0	0	0	0	1,594
9	Sep-07	1,589	5	0	0	0	0	1,594
10	Oct-07	1,586	5	0	0	0	0	1,591
11	Nov-07	1,589	5	0	0	0	0	1,594
12	Dec-07	1,589	5	0	0	0	0	1,594
13	Total Water	19,077	61	0	0	0	0	19,138

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

Silver Lake Est/Western Shores

Schedule: E-4

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

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
22						
23	not specified	All sizes	10.00		NA	
24	not specified	5/8 X 3/4"	-		NA	
25	not specified	1"	-		NA	
26	not specified	1.5"	-		NA	
27	not specified	Over 2"	-		NA	
28						
29						
30	Residential	All sizes	-		NA	
31	Residential	5/8 X 3/4"	-	148.91	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

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Explanation: Provide a schedule of derivation of charges

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

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)		
1	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>					
29											
30	Calculation of Miscellaneous Service Charges										
31	Description			# Hours		Hourly Rate		Labor Cost	Other Cost	Total Cost	Proposed Fee
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	-	<u>20.16</u>	
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	<u>2.00</u>	
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

Silver Lake Est/Western Shores
 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	180	0	0	0	20	200
2	Feb-07	150	0	0	0	20	170
3	Mar-07	165	0	0	0	40	205
4	Apr-07	135	0	0	0	40	175
5	May-07	75	0	0	0	20	95
6	Jun-07	120	30	0	0	40	190
7	Jul-07	90	30	0	0	40	160
8	Aug-07	150	15	0	0	20	185
9	Sep-07	165	60	0	0	80	305
10	Oct-07	90	15	0	0	0	105
11	Nov-07	165	0	0	0	0	165
12	Dec-07	135	15	0	0	0	150
13							
14	Total Water	1,620	165	0	0	320	2,105
15	Annual Events	108	11	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	5,400	550	0	0	320	6,270
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

Silver Lake Est/Western Shores

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Silver Lake Est/Western Shores**

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores

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

Silver Lake Est/Western Shores

Schedule: E-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.	24,145	Included in overall cost of service	None
SEWER					
2	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores

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	2.74	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	5.81	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

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: G Prettyman

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

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

See attached Bill Analyses

**Silver Lake Est/Western Shores
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

**Silver Lake Est/Western Shores
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	23,739	0	18,633	1,464	3,643	
2	Feb-07	21,412	0	16,806	1,809	2,797	
3	Mar-07	37,851	0	29,709	6,909	1,233	
4	Apr-07	32,017	0	25,130	2,118	4,769	
5	May-07	39,452	0	31,133	4,507	3,813	
6	Jun-07	30,165	0	23,804	1,112	5,249	
7	Jul-07	26,146	0	20,633	1,279	4,234	
8	Aug-07	31,021	0	24,479	2,553	3,988	
9	Sep-07	29,038	0	23,639	2,769	2,630	
10	Oct-07	24,594	0	20,021	2,470	2,103	
11	Nov-07	26,269	0	21,384	2,202	2,682	
12	Dec-07	26,788	0	21,808	3,635	1,345	
13	TOTAL	348,491	0	277,178	32,827	38,487	11.0%

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

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: F-2

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Water Treatment Plant Data

Florida Public Service Commission

Silver Lake Est/Western Shores

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.		2,202,000	
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.	05/03/07	1,670,000	
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	05/03/07	1,670,000
		2	05/31/07	1,660,000
		3	05/17/07	1,650,000
		4	05/24/07	1,540,000
		5	05/05/07	1,470,000
			Average	<u>1,598,000</u>
4	Average Daily Flow		954,770	
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.		60,000	

Sewer Treatment Plant Data

Florida Public Service Commission

Silver Lake Est/Western Shores

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.		NA
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.	NA	NA

**Used and Useful Calculations
Water Treatment Plant**

**Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007**

Florida Public Service Commission

Schedule: F-5
Page: 1 of 1
Preparer: J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim														
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used	
1	yes	1,159.72	2,319.44	-	1,159.72	-	1.07	1,242.20	1,425	3,450	2,025	61.34%	61.34%	

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	yes	yes	1,159.72	1.07	-	41.67	-	1,848,773	1,425	3,450	-	1,944,000	95.10%	100.00%
3														
4														
5	* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.													

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour ASMD 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	1,598,000	3,196,000	45,000	71	100.00%	No	1,670,000	1.07	-	60,000	1,848,773	45,000	4108.38%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

**Silver Lake Est/Western Shores
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

3	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
4	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
5											

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: F-7
 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 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	1,662.3	1,759	94.50%	94.50%	100.00%

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

Sewer
 2

NA

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: F-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	1,515.0	1,822.8	1,818.2	
2	2004	1,534.4	1,833.2	1,844.0	
3	2005	1,568.5	1,870.9	1,869.9	
4	2006	1,605.4	1,907.9	1,895.7	
5	2007	1,619.7	1,914.6	1,921.6	
6	2008			1,947.4	1.35%
7	2009			1,973.3	1.33%
8	2010			1,999.1	1.31%
9	2011			2,025.0	1.29%
10	2012			2,050.8	1.28% 5 yrs beyond 2007

X Coefficient(s) 25.846

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

Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: F-9
 Page: 1 of 1
 Preparer: J Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	1,485	1,515	1,500.0	235,141	156.761	244,810	1,561.7	
2	2004	1,515	1,520	1,517.5	250,337	164.967	255,372	1,548.0	-0.87%
3	2005	1,520	1,573	1,546.5	223,888	144.771	227,342	1,570.4	1.44%
4	2006	1,573	1,594	1,583.5	303,288	191.530	305,696	1,596.1	1.64%
5	2007	1,594	1,589	1,591.5	280,707	176.379	282,185	1,599.9	0.24%
Average Growth Through 5-Year Period (Col. 8)									0.61%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

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		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	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

Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores

Schedule: G-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] Sewer [X]

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		49.9%	49.9%	SEWER		NA	NA
1	Residential				Residential			
2	5/8" X 3/4"	7.64	11.45	11.45	All Meter Sizes	NA	NA	NA
3	3/4"	11.48	17.21	17.21	3/4"	NA	NA	NA
4	1"	19.12	28.66	28.66	1"	NA	NA	NA
5	1-1/2"	38.24	57.32	57.32	1-1/2"	NA	NA	NA
6	2"	61.18	91.70	91.70	2"	NA	NA	NA
7	3"	122.36	183.40	183.40	3"	NA	NA	NA
8	4"	191.19	286.57	286.57	4"	NA	NA	NA
9	6"	382.36	573.11	573.11	6"	NA	NA	NA
10	8"	611.78	916.99	916.99	8"	NA	NA	NA
11	10"	879.44	1,318.18	1,318.18	10"	NA	NA	NA
12	Gallage, Block 1	1.31	1.96	1.96	Gallage cap (gallons)	NA	NA	NA
13	Block 2	1.31	1.96	1.96	Gallage charge	NA	NA	NA
14	Block 3	1.31	1.96	1.96				
15	General Service				General Service			
16	5/8" X 3/4"	7.64	11.45	11.45	5/8" X 3/4"	NA	NA	NA
17	3/4"	11.48	17.21	17.21	3/4"	NA	NA	NA
18	1"	19.12	28.66	28.66	1"	NA	NA	NA
19	1-1/2"	38.24	57.32	57.32	1-1/2"	NA	NA	NA
20	2"	61.18	91.70	91.70	2"	NA	NA	NA
21	3"	122.36	183.40	183.40	3"	NA	NA	NA
22	4"	191.19	286.57	286.57	4"	NA	NA	NA
23	6"	382.36	573.11	573.11	6"	NA	NA	NA
24	8"	611.78	916.99	916.99	8"	NA	NA	NA
25	10"	879.44	1,318.18	1,318.18	10"	NA	NA	NA
26	Gallage charge	1.31	1.96	1.96	Gallage charge	NA	NA	NA
27	Fire Protection				Flat Rate			
28	2"	5.10	7.64	7.64	Res. Wastewater Only	NA	NA	NA
29	3"	10.19	15.27	15.27	Coml. Wastewater Only	NA	NA	NA
30	4"	15.91	23.85	23.85	Sprinkler Heads	NA	NA	NA
31	6"	31.87	47.77	47.77	Reuse	NA	NA	NA
32	8"	50.99	76.43	76.43				
33	10"	73.28	109.84	109.84				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

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)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	2,322,904	(237,974)	0	2,084,931	A-5
2	Utility Land & Land Rights	2,434		0	2,434	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(811,238)	91,744	0	(719,493)	A-9
5	Less: CIAC	(672,239)	0	0	(672,239)	A-12
6	Accumulated Amortization of CIAC	274,651	0	0	274,651	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	182,768		0	182,768	A-1
11	Total Rate Base	1,299,281	(146,229)	0	1,153,051	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: G-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical Projected

Water Sewer

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

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

3	Utility Plant in Service	(237,974)	NA
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
7	Accumulated Depreciation	91,744	NA
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
12	Total Rate Base	(146,229)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []
 Water [X] Sewer [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
Water									
1 Water Sales Revenues	530,324		0	530,324	84,317	614,641	15.90%	49.9%	E-2w
2 Other Revenues	2,105		0	2,105	0	2,105			E-2w
3 OPERATING REVENUES	532,429	0	0	532,429	84,317	616,746			
4 Operation & Maintenance	324,756		0	324,756	1,245	326,002			B-5
5 Depreciation, net of CIAC Amort.	87,843	0	0	87,843		87,843			B-13
6 Amortization	9,909		0	9,909		9,909			
7 Taxes Other Than Income	38,495	7,824	0	46,319	3,792	50,110			B-15
8 Provision for Income Taxes	15,067		0	15,067	30,582	45,649			C-1
9 OPERATING EXPENSES	476,070	7,824	0	483,894	35,619	519,513			
10 NET OPERATING INCOME	56,359	(7,824)	0	48,535	48,698	97,233			
11 RATE BASE	1,299,281			1,299,281		1,299,281			A-1
12 RATE OF RETURN	4.34%			3.74%		7.48%			
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

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	7,824	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	84,317	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,245	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	3,794	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	532,429	0
18	Plus Required Revenue Adjustment	84,317	0
19	Rate Year Revenue at Proposed Rates	616,746	0
20			
21	Less Operating Expenses Before Income Taxes	(473,864)	0
22	Less Interest Expense	(24,543)	0
23	Taxable Income	118,338	0
24	Income Tax at Composite Rate of 38.58%	45,649	0
25	Less Income Tax at Present Rates	(15,067)	0
26			
27	Income Tax Adjustment	30,582	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [] Projected []
 Water [X] Sewer [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	475,544	36.60%	5.10%	1.87%	24,267	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	786,055	60.50%	9.25%	5.59%	72,689	D-2
5 Customer Deposits	4,612	0.35%	6.00%	0.02%	277	D-2
6 Accumulated Deferred Income Taxes	33,070	2.55%	0.00%	0.00%	0	D-2
7 Total	<u>1,299,281</u>	<u>100.00%</u>		<u>7.48%</u>	<u>97,233</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