

**Silver Lake Oaks  
Water and Sewer**

Docket No. 080121-WS

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

Putnam County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR** \_\_\_\_\_
- GOL 1 \_\_\_\_\_
- OPC \_\_\_\_\_
- PCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC \_\_\_\_\_
- OTH \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

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 FPSC-COMMISSION CLERK

**Silver Lake Oaks**  
**RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Silver Lake Oaks

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			(5) Pro Forma Test Year		(7) Supporting Schedules
	(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	115,775	2,471	118,246	3,480	121,725	A-5
2 Utility Land & Land Rights	1,070	0	1,070	0	1,070	A-5
3 Less: Non-Used & Useful Plant	0	(544)	(544)	0	(544)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(33,379)	(384)	(33,764)	6,026	(27,737)	A-9
6 Less: CIAC	(4,739)	0	(4,739)	0	(4,739)	A-12
7 Accumulated Amortization of CIAC	2,662	49	2,711	0	2,711	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	4,039	4,039	1,801	5,840	A-17, A-3
12 Total Rate Base	81,389	5,631	87,020	11,307	98,327	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**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	103,220	2,414	105,634	666	106,300	A-6	
2	Utility Land & Land Rights	6,602	0	6,602	0	6,602	A-6	
3	Less: Non-Used & Useful Plant	0	(7,465)	(7,465)	0	(7,465)	A-7	
4	Construction Work in Progress	0	0	0	0	0		
5	Less: Accumulated Depreciation	(80,795)	(322)	(81,117)	(2)	(81,119)	A-10	
6	Less: CIAC	(18,397)	0	(18,397)	0	(18,397)	A-12	
7	Accumulated Amortization of CIAC	12,069	148	12,217	0	12,217	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	8,406	8,406	1,760	10,166	A-17, A-3	
12	<b>Total Rate Base</b>	<u>22,700</u>	<u>3,180</u>	<u>25,880</u>	<u>2,424</u>	<u>28,304</u>		

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ X ]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	2,213	2,163	
3	Allocation of Corp Structures & Improvements	257	251	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>2,471</u>	<u>2,414</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	682	666	
10	Meter replacement cost	9,030	NA	
11	(Less) Retirement of existing meters	(6,232)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>3,480</u>	<u>666</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(544)</u>	<u>(7,465)</u>	
24				
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	303	296	
30	Allocation of Corp Structures & Improvements	26	26	
31		-	-	
32	PSC Depr Rate Correction	55	-	
33		-	-	
34	Total 2007 Adjustments	<u>384</u>	<u>322</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	2	2	
38	Meter Replacements			
39	Retirement of existing meters	(6,232)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	70	NA	
41	Salvage	133	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(6,026)</u>	<u>2</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10		-	-	
11	PSC Depr Rate Correction	49	148	
12	Total 2007 Adjustments	49	148	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	4,039	8,406	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	1,801	1,760	

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

**Florida Public Service Commission**

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



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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**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		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	109,092	104,646
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	2	0
37	12/31/04 Balance	109,094	104,646
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	109,094	104,646
	2006		
42	Additions	15,258	2,496
43	Retirements	(7,418)	(568)
44	Adjustments	0	0
45	12/31/06 Balance	116,934	106,574
	2007		
46	Additions	2,101	5,283
47	Retirements	(1,924)	(884)
48	Adjustments	0	0
49	Allocations	2,884	2,818
50	12/31/07 Balance	119,995	113,792

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 Oaks**

Schedule: A-5

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	60	0.00%	0	0	0.00%	0
3	302.1	Franchises	907	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	665	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	13,087	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	166	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	9,467	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	1,070	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	1,389	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	4,876	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	1,251	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	69,263	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	3,357	30.77%	1,033	0	30.77%	0
28	333.4	Services	5,054	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	6,232	0.00%	0	2,798	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	257	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	2,213	0.00%	0	682	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	119,316		1,033	3,480		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Silver Lake Oaks

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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	590	590	590	590	590	590	590	590	590	590	590	590	665
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	9,155	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,467
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
18	304.3	Structures & Improvements	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389
19	311.3	Pumping Equipment	4,373	4,373	4,373	4,373	4,373	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	4,876
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	116,934	116,292	116,292	116,292	116,292	117,111	117,111	117,111	117,111	117,111	117,111	117,111	117,111	116,845
47		Subtotal Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Silver Lake Oaks

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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	590	590	590	590	590	590	590	590	590	590	590	590	665
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	9,155	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,467
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
18	304.3	Structures & Improvements	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389
19	311.3	Pumping Equipment	4,373	4,373	4,373	4,373	4,373	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	4,876
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	249	254	254	254	254	260	260	260	260	260	260	260	260	257
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,748	1,829	1,993	2,016	2,074	2,119	2,190	2,238	2,382	2,472	2,494	2,593	2,624	2,213
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	118,931	118,375	118,538	118,562	118,620	119,490	119,561	119,608	119,753	119,843	119,865	119,963	119,995	119,316
47		Subtotal Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Schedule: A-6

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	647	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	6,602	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	15,465	33.96%	5,252	0	33.96%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,910	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	2,400	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	1,694	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	4,628	55.92%	2,588	0	55.92%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	43,335	55.92%	24,233	0	55.92%	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	7,590	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	24,551	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	251	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	2,163	0.00%	0	666	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	112,236		32,073	666		0

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Silver Lake Oaks  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	39,271	39,271	39,271	44,555	44,555	44,555	44,555	44,555	44,555	44,555	44,555	44,555	44,555	43,335
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	8,406	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,590
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	106,574	105,690	105,690	110,973	110,973	110,973	110,973	110,973	110,973	110,973	110,973	110,973	110,973	109,822
64		Subtotal Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Silver Lake Oaks  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	39,271	39,271	39,271	44,555	44,555	44,555	44,555	44,555	44,555	44,555	44,555	44,555	44,555	43,335
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	8,406	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,590
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551	24,551
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	243	248	248	248	248	254	254	254	254	254	254	254	254	251
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	1,709	1,787	1,948	1,970	2,027	2,071	2,141	2,187	2,328	2,416	2,438	2,534	2,564	2,163
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	108,526	107,725	107,885	113,191	113,248	113,298	113,368	113,414	113,555	113,643	113,665	113,761	113,792	112,236
64		Subtotal Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602

## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

## Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; 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.	(1) Description	(2)	(3)	(4)	(5)
		<u>Historical Test Year</u> Adjusted Balance	<u>Pro Forma Test Year</u> Adjustments	<u>Adjusted Balance</u>	Supporting Schedules
<b>Water</b>					
1	Plant in Service	1,033	0	1,033	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(489)	0	(489)	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>544</u>	<u>0</u>	<u>544</u>	
<b>Sewer</b>					
9	Plant in Service	32,073	0	32,073	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	(24,608)	0	(24,608)	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>7,465</u>	<u>0</u>	<u>7,465</u>	



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

**Florida Public Service Commission**

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

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

**Florida Public Service Commission**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	32,399	69,579
	2004		
34	Additions	1,656	2,359
35	Retirements	0	0
36	Adjustments	(5,067)	(3,458)
37	12/31/04 Balance	28,988	68,480
	2005		
38	Additions	1,656	2,203
39	Retirements	0	0
40	Adjustments	1	1
41	12/31/05 Balance	30,645	70,684
	2006		
42	Additions	2,460	3,128
43	Retirements	(7,418)	(568)
44	Adjustments	7,333	5,904
45	12/31/06 Balance	33,020	79,148
	2007		
46	Additions	3,698	4,963
47	Retirements	(1,924)	(884)
48	Adjustments	110	0
49	Allocations	531	519
50	12/31/07 Balance	35,436	83,747

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

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 &amp; Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	21	0.00%	0	0	0.00%	0
3	302.1	Franchises	361	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	(94)	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,483	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	85	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	1,000	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	25	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	(1,290)	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	161	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	27,804	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	1,590	30.77%	489	0	30.77%	0
28	333.4	Services	1,499	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(213)	0.00%	0	(6,029)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	26	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	303	0.00%	0	2	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	33,764		489	(6,026)		0

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

Test Year Average balance

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	20	21	21	21	21	21	21	21	21	22	22	22	22	21
3	302.1	Franchises	350	352	354	356	358	360	361	363	365	367	369	371	373	361
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	800	(178)	(177)	(175)	(174)	(172)	(170)	(169)	(167)	(166)	(164)	(163)	(161)	(95)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,265	2,302	2,338	2,374	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,483
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	82	83	83	84	84	84	85	85	86	86	86	87	87	85
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	763	803	842	882	921	961	1,000	1,040	1,079	1,119	1,159	1,198	1,238	1,000
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	4	7	11	14	18	22	25	29	33	36	40	43	47	25
19	311.3	Pumping Equipment	(827)	(809)	(791)	(773)	(754)	(1,677)	(1,655)	(1,634)	(1,612)	(1,590)	(1,569)	(1,547)	(1,525)	(1,290)
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	130	135	141	146	151	156	161	167	172	177	182	187	193	161
26	330.4	Distr. Reservoirs & Standpipes	26,814	26,970	27,126	27,282	27,438	27,594	27,750	27,906	28,062	28,218	28,374	28,530	28,686	27,750
27	331.4	Transm. & Distribution Mains	1,551	1,558	1,564	1,571	1,577	1,584	1,590	1,597	1,603	1,610	1,616	1,623	1,629	1,590
28	333.4	Services	1,436	1,446	1,457	1,467	1,478	1,488	1,499	1,510	1,520	1,531	1,541	1,552	1,562	1,499
29	334.4	Meters & Meter Installations	(369)	(343)	(317)	(291)	(265)	(239)	(213)	(187)	(161)	(135)	(109)	(83)	(57)	(213)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	33,020	32,346	32,652	32,958	33,264	32,629	32,938	33,247	33,557	33,866	34,175	34,485	34,794	33,379

**Schedule of Water Accumulated Depreciation By Primary Account**  
 Test Year Average balance  
**Silver Lake Oaks**  
**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	20	21	21	21	21	21	21	21	21	22	22	22	22	21
3	302.1	Franchises	350	352	354	356	358	360	361	363	365	367	369	371	373	361
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	800	(178)	(176)	(175)	(173)	(172)	(170)	(168)	(167)	(165)	(163)	(162)	(160)	(94)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,265	2,302	2,338	2,374	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,483
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	82	83	83	84	84	84	85	85	86	86	86	87	87	85
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	763	803	842	882	921	961	1,000	1,040	1,079	1,119	1,159	1,198	1,238	1,000
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	4	7	11	14	18	22	25	29	33	36	40	43	47	25
19	311.3	Pumping Equipment	(827)	(809)	(791)	(773)	(754)	(1,677)	(1,655)	(1,634)	(1,612)	(1,590)	(1,569)	(1,547)	(1,525)	(1,290)
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	130	135	141	146	151	156	161	167	172	177	182	187	193	161
26	330.4	Distr. Reservoirs & Standpipes	26,814	26,979	27,144	27,309	27,474	27,639	27,804	27,969	28,134	28,299	28,464	28,629	28,794	27,804
27	331.4	Transm. & Distribution Mains	1,551	1,558	1,564	1,571	1,577	1,584	1,590	1,597	1,603	1,610	1,616	1,623	1,629	1,590
28	333.4	Services	1,436	1,446	1,457	1,467	1,478	1,488	1,499	1,510	1,520	1,531	1,541	1,552	1,562	1,499
29	334.4	Meters & Meter Installations	(369)	(343)	(317)	(291)	(265)	(239)	(213)	(187)	(161)	(135)	(109)	(83)	(57)	(213)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	23	24	24	25	25	26	26	27	27	28	29	29	30	26
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	126	151	179	207	236	265	296	327	360	394	429	465	502	303
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		<b>TOTAL</b>	<b>33,169</b>	<b>32,531</b>	<b>32,873</b>	<b>33,217</b>	<b>33,562</b>	<b>32,966</b>	<b>33,315</b>	<b>33,666</b>	<b>34,018</b>	<b>34,371</b>	<b>34,725</b>	<b>35,080</b>	<b>35,435</b>	<b>33,764</b>

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

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Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Balance	Amount	Non-Used %	Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	243	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	9,080	33.96%	3,083	0	33.96%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,415	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,320	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	55	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	1,840	55.92%	1,029	0	55.92%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	36,651	55.92%	20,495	0	55.92%	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	6,871	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	23,320	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	26	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	296	0.00%	0	2	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	81,117		24,608	2		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-10  
Page: 2 of 3  
Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	235	236	238	239	241	242	243	245	246	247	249	250	251	243
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	8,908	8,936	8,965	8,994	9,022	9,051	9,080	9,108	9,137	9,165	9,194	9,223	9,251	9,080
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,377	1,383	1,390	1,396	1,402	1,409	1,415	1,422	1,428	1,434	1,441	1,447	1,453	1,415
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,280	1,287	1,294	1,300	1,307	1,314	1,320	1,327	1,334	1,340	1,347	1,354	1,360	1,320
21	371.3	Pumping Equipment	8	16	24	31	39	47	55	63	71	78	86	94	102	55
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,767	1,779	1,791	1,803	1,816	1,828	1,840	1,852	1,864	1,876	1,888	1,900	1,912	1,840
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	35,457	35,639	35,821	36,027	36,233	36,439	36,646	36,852	37,058	37,265	37,471	37,677	37,883	36,651
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	7,478	6,629	6,664	6,698	6,733	6,768	6,803	6,838	6,872	6,907	6,942	6,977	7,012	6,871
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	22,638	22,752	22,865	22,979	23,093	23,206	23,320	23,434	23,547	23,661	23,774	23,888	24,002	23,320
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	79,148	78,657	79,051	79,468	79,886	80,304	80,721	81,139	81,557	81,974	82,392	82,810	83,227	80,795

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	235	236	238	239	241	242	243	245	246	247	249	250	251	243
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	8,908	8,936	8,965	8,994	9,022	9,051	9,080	9,108	9,137	9,165	9,194	9,223	9,251	9,080
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,377	1,383	1,390	1,396	1,402	1,409	1,415	1,422	1,428	1,434	1,441	1,447	1,453	1,415
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,280	1,287	1,294	1,300	1,307	1,314	1,320	1,327	1,334	1,340	1,347	1,354	1,360	1,320
21	371.3	Pumping Equipment	8	16	24	31	39	47	55	63	71	78	86	94	102	55
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,767	1,779	1,791	1,803	1,816	1,828	1,840	1,852	1,864	1,876	1,888	1,900	1,912	1,840
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	35,457	35,639	35,821	36,027	36,233	36,439	36,646	36,852	37,058	37,265	37,471	37,677	37,883	36,651
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	7,478	6,629	6,664	6,698	6,733	6,768	6,803	6,838	6,872	6,907	6,942	6,977	7,312	6,871
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	22,638	22,752	22,865	22,979	23,093	23,206	23,320	23,434	23,547	23,661	23,774	23,888	24,002	23,320
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	23	23	24	24	25	25	26	26	27	27	28	28	29	26
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	123	148	175	202	231	259	289	320	352	385	419	455	490	296
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	79,294	78,829	79,249	79,695	80,141	80,588	81,036	81,485	81,935	82,387	82,839	83,293	83,747	81,117



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

**Florida Public Service Commission**

**Silver Lake Oaks**

Schedule: A-11

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	4,719	18,377
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	4,719	18,377
	2005		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	4,719	18,377
	2006		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	4,719	18,377
	2007		
35	Additions	86	86
36	Adjustments	0	0
37	12/31/07 Balance	4,805	18,463

Supporting Schedules: A-12

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

**Florida Public Service Commission**

Test Year Average balance

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Useful Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	2	0.00%	0		0.00%	0
4	334	Meter Fees	125	0.00%	0		0.00%	0
5	331	Main Extension Charge	20	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>147</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	2,772	0.00%	0		0.00%	0
12	333	Services	1,820	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>4,592</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>4,739</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	2	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	20	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>22</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	15,465	0.00%	0		0.00%	0
31	363	Services to Customers	2,910	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>18,375</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>18,397</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 Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4	334	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	86	86	86	20
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	127	127	127	127	127	127	127	127	127	127	213	213	213	147
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	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
12	333	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
16																
17		Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,805	4,805	4,805	4,739
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	86	86	86	20
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	88	88	88	22
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
31	363	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
38																
39		Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,463	18,463	18,463	18,397

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

Test Year Average balance

**Silver Lake Oaks**

**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	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4	334 Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	86	86	86	20
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	127	127	127	127	127	127	127	127	127	127	213	213	213	147
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	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
12	333 Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
16	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,805	4,805	4,805	4,739
17															
18	<b>SEWER</b>														
19	Cash CIAC:														
21	380 Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	86	86	86	20
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	88	88	88	22
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
31	363 Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
38	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,463	18,463	18,463	18,397
39															

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

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

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

**Florida Public Service Commission**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	2,337	10,866
	2004		
26	Additions	87	210
27	Adjustments	0	(1)
28	12/31/04 Balance	2,424	11,075
	2005		
29	Additions	57	210
30	Adjustments	0	0
31	12/31/05 Balance	2,481	11,285
	2006		
32	Additions	316	1,171
33	Adjustments	(144)	(419)
34	12/31/06 Balance	2,653	12,037
	2007		
35	Additions	113	421
36	Adjustments	3	(60)
37	12/31/07 Balance	2,769	12,397

Supporting Schedules: A-14

## Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Silver Lake Oaks

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 &amp; Pro Forma

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

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	1	0.00%	0		0.00%	0
4	334 Meter Fees	(96)	0.00%	0		0.00%	0
5	331 Main Extension Charge	0	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>(94)</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	1,624	0.00%	0		0.00%	0
12	333 Services	1,182	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>2,806</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>2,711</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	1	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>1</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	10,237	0.00%	0		0.00%	0
31	363 Services to Customers	1,978	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>12,216</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>12,217</u>		<u>0</u>	<u>0</u>		<u>0</u>



**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
**Silver Lake Oaks**  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: A-14  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	334	Meter Fees	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(103)	(99)
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(102)	(98)
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	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,659	1,597
12	333	Services	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,208	1,163
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,868	2,760
16		Total Water AAC	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,766	2,662
17																
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,408	10,084
31	363	Services to Customers	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	2,048	1,984
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,456	12,068
38		Total Sewer AAC	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,457	12,069
39																

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Silver Lake Oaks  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	334 Meter Fees	(99)	(98)	(98)	(97)	(97)	(96)	(96)	(95)	(95)	(94)	(94)	(93)	(93)	(96)
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	(98)	(97)	(97)	(96)	(96)	(95)	(94)	(94)	(93)	(93)	(92)	(92)	(91)	(94)
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	1,592	1,597	1,602	1,608	1,613	1,618	1,624	1,629	1,635	1,640	1,645	1,651	1,656	1,624
12	333 Services	1,159	1,163	1,167	1,170	1,174	1,178	1,182	1,186	1,189	1,193	1,197	1,201	1,205	1,182
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	2,751	2,760	2,769	2,778	2,787	2,796	2,806	2,815	2,824	2,833	2,842	2,851	2,861	2,806
16															
17	Total Water AAC	2,653	2,663	2,672	2,682	2,692	2,701	2,711	2,721	2,731	2,740	2,750	2,760	2,769	2,711
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	10,057	10,087	10,117	10,147	10,177	10,207	10,237	10,267	10,297	10,327	10,357	10,387	10,417	10,237
31	363 Services to Customers	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	12,036	12,066	12,096	12,126	12,156	12,186	12,216	12,246	12,276	12,306	12,336	12,366	12,396	12,216
38															
39	Total Sewer AAC	12,037	12,067	12,097	12,127	12,157	12,187	12,217	12,247	12,277	12,307	12,337	12,367	12,397	12,217

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Silver Lake Oaks**

Schedule: A-15

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

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

---

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

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

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

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

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

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
0

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

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

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

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Silver Lake Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	<b>TOTAL CURRENT ASSETS</b>	<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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.118%	0.116%
25	Assets Allocated - Water (line 10 x line 23)	3,064	3,081
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,528)	(390)
27			
28	Allocation Percentage - Sewer	0.115%	0.113%
29	Assets Allocated - Sewer (line 7 x line 17)	2,994	3,011
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,470)	(381)
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	1,427	1,347
39	Sewer	1,339	1,265
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	5,284	4,511
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>1,963</u>	<u>4,039</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>7,147</u>	<u>8,406</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Schedule: A-18

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Schedule: A-19

Page: 1 of 1

Preparer: S Anzaldo

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

**Silver Lake Oaks**  
**NET OPERATING INCOME**

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	13,240	(144)	13,097	0	13,097	32,564	45,661	B-4, E-2
2	Operation & Maintenance	21,440	(369)	21,071	2,121	23,192	481	23,673	B-5
3	Depreciation, net of CIAC Amort., U&U	3,586	465	4,051	127	4,178	0	4,178	B-13
4	Amortization	0	159	159	0	159	0	159	B-3
5	Taxes Other Than Income	3,947	228	4,175	202	4,377	1,465	5,842	B-15
6	Provision for Income Taxes	(6,069)	(885)	(6,954)	(1,029)	(7,983)	11,811	3,828	C-1, B-3
7	OPERATING EXPENSES	22,904	(402)	22,502	1,420	23,922	13,757	37,679	
8	NET OPERATING INCOME	(9,664)	259	(9,405)	(1,420)	(10,825)	18,807	7,982	
9	RATE BASE	81,389	5,631	87,020	11,307	98,327		98,327	A-1
10	RATE OF RETURN	-11.87%		-10.81%				8.12%	

**Schedule of Sewer Net Operating Income**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

(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	18,823	(124)	18,699	0	18,699	32,262	50,961	B-4, E-2
2	Operation & Maintenance	38,743	(1,038)	37,705	1,844	39,548	476	40,025	B-6
3	Depreciation, net of CIAC Amort., U&U	4,543	(1,016)	3,527	56	3,582	0	3,582	B-14
4	Amortization	0	149	149	0	149	0	149	B-3
5	Taxes Other Than Income	740	1,595	2,335	65	2,400	1,452	3,852	B-15
6	Provision for Income Taxes	(9,722)	(128)	(9,850)	(776)	(10,625)	11,701	1,076	C-1, B-3
7	OPERATING EXPENSES	34,304	(439)	33,865	1,188	35,054	13,630	48,683	
8	NET OPERATING INCOME	(15,481)	314	(15,166)	(1,188)	(16,355)	18,633	2,278	
9	RATE BASE	22,700	3,180	25,880	2,424	28,304		28,304	A-2
10	RATE OF RETURN	-68.20%		-58.60%				8.05%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Oaks  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	(144)		E-2
4		Billed less Booked Revenue		(124)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(144)</u>	<u>(124)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	499	(122)	
		Normalize 2007 employee terminations & New Hires			
9	601/701		78	68	
		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)			
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	52	51	
		Normalize 2007 Audit Fees			
20	633/733	Contractual Services - Legal	10	10	
		Normalize Legal fees on Used & Useful			
21	634/734	Contractual Services - Mgmt. Fees	9	8	
		Normalize 2007 Service Headcount			
22	634/734		6	6	
		Normalize 2007 4.0% Service Wage increase effective 4/1/07			
23	634/734		0	0	
		Normalize 2007 FICA taxes on Service 4.0% Wage Increase effective 4/1/07			
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	44	43	
		Normalize 2007 ACO billings			
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	(1,019)	(1,055)	
		Normalize 2007 Intercompany allocations			
38	675/775		(30)	(29)	
		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses			
39	675/775		(19)	(19)	
		Normalize 2007 Intercompany misallocation due to Fairways			
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>(369)</u>	<u>(1,038)</u>	
43					

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Oaks  
 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	375	367		
4	Allocation of Corp Structures & Improvements	6	6		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	110	-		
7	PSC Depr Rate Correction, Amort CIAC	(3)	60		
8	Reduction for NU&U	(23)	(1,449)		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>465</u>	<u>(1,016)</u>		
10					
11					
12	D AMORTIZATION				
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	159	149		
14	-	0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>159</u>	<u>149</u>		
16					
17					
18	E TAXES OTHER THAN INCOME TAX			B-15	
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(6)	(6)	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	1,109	1,000	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(852)	852	
22	Property tax adjustment	NU&U portion of Property Taxes	(22)	(251)	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>228</u>	<u>1,595</u>		
24					
25					
26	F INCOME TAXES				
27	Income tax impact of the adjustments to per book income	(885)	(128)	C-1	
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(885)</u>	<u>(128)</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>(402)</u>	<u>(439)</u>		

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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)		(3)	(4)
			Water		Sewer	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	316	276	
5	601/701		Market Based Increases	618	419	
6	601/701		New Rates Manager & Controller	197	192	
7	601/701			0	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	242	227	
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	6	6	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	23	22	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	2	2	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(71)	(69)	
24	634/734		Additional 2008 Service Co employee benefits	15	15	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	10	9	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	1	1	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(61)	(60)	
29	636/736		Additional 2008 ACO employee benefits	69	67	
30	636/736			0	0	
31	636/736			0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	10	9	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	74	72	
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	600	587	
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)	70	68	
44						
45						
46		TOTAL O&M ADJUSTMENTS		<u>2,121</u>	<u>1,844</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	70	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	57	56	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>127</u>	<u>56</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	72	54	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(28)	5	
22	Property taxes associated with Pro Forma plant	157	11	
23	Property Tax adjustment for Non-Used & Useful plant	(1)	(5)	
24	TOTAL	<u>202</u>	<u>65</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(1,029)	(776)	
28	TOTAL	<u>(1,029)</u>	<u>(776)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>1,421</u>	<u>1,189</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>32,564</u>	<u>32,262</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>481</u>	<u>476</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,465</u>	<u>1,452</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	13,097	18,699	B-1, B-2
46	Plus Required Revenue Adjustment	<u>32,564</u>	<u>32,262</u>	
47	Rate Year Revenue at Proposed Rates	<u>45,661</u>	<u>50,961</u>	
48				
49	Less Operating Expenses Before Income Taxes	(33,851)	(47,607)	B-1, B-2
50	Less Interest Expense	(1,886)	(564)	D-1
51	Taxable Income	<u>9,924</u>	<u>2,789</u>	
52	Income Tax at Composite Rate of 38.575%	3,828	1,076	
53	Less Income Tax at Present Rates	7,983	10,625	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>11,811</u>	<u>11,701</u>	

**Test Year Operating Revenues**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460.1	Unmetered Water Revenue 0	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 12,665	521.2	Flat Rate - Commercial 0
4	461.2	Metered - Commercial 0	521.3	Flat Rate - Industrial 0
5	461.3	Metered - Industrial 0	521.4	Flat Rate - Public Authorities 0
6	461.4	Metered - Public Authorities 0	521.5	Flat Rate - Multi-Family 0
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other 0
8	461.6	Metered - Other 0	522.1	Measured - Residential 18,823
9	462.1	Public Fire Protection 0	522.2	Measured - Commercial 0
10	462.2	Private Fire Protection 0	522.3	Measured - Industrial 0
11	464.0	Other Sales - Public Authorities 0	522.4	Measured - Public Authorities 0
12	465.0	Irrigation Customers 0	522.5	Measured - Multi-Family 0
13	466.0	Sales for Resale 0	523.0	Other Sales - Public Authorities 0
14	467.0	Interdepartmental Sales 0	524.0	Revenues From Other Systems 0
15	475.0	Unbilled Revenues 0	525.0	Interdepartmental Sales 0
16			526.0	Effluent 0
17			527.0	Unbilled Revenues 0
18			540.5	Flat Rate - Reuse 0
19	TOTAL WATER SALES	<u>12,665</u>	TOTAL SEWER SALES	<u>18,823</u>
20				
21	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
22	470.0	Forfeited Discounts 0	531.0	Sale Of Sludge 0
23	471.0	Misc. Service Revenues 575	532.0	Forfeited Discounts 0
24	472.0	Rents From Water Property 0	534.0	Rents From Sewer Property 0
25	473.0	Interdepartmental Rents 0	535.0	Interdepartmental Rents 0
26	474.04	Other Water Revenues 0	536.0	Other Sewer Revenues 0
27	TOTAL OTHER WATER REVENUES	<u>575</u>	TOTAL OTHER SEWER REVENUES	<u>0</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u>13,240</u>	TOTAL SEWER OPERATING REVENUES	<u>18,823</u>



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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	(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
2	603 Salaries & Wages - Officers, Exec.	339	0	339		339	0	339	
3	604 Employee Pensions & Benefits	2,498	0	2,498		2,498	242	2,740	
4	610 Purchased Water	0	0	0	0	0	0	0	
5	615 Purchased Power	1,207	0	1,207		1,207	0	1,207	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	
7	618 Chemicals	121	0	121		121	0	121	
8	620 Materials & Supplies	1,213	0	1,213	0	1,213	0	1,213	
9	631 Contractual Services - Engineering	14	0	14		14	0	14	
10	632 Contractual Services - Accounting	(23)	52	29		29	0	29	
11	633 Contractual Services - Legal	88	10	98		98	0	98	
12	634 Contractual Services - Mgmt. Fees	971	15	986		986	(25)	960	
13	635 Contractual Services - Testing	1,806	0	1,806		1,806	0	1,806	
14	636 Contractual Services - Other	2,052	44	2,096		2,096	18	2,113	
15	641 Rental of Building/Real Prop.	373	0	373		373	10	382	
16	642 Rental of Equipment	29	0	29		29	0	29	
17	650 Transportation Expenses	565	0	565		565	74	639	
18	656 Insurance - Vehicle	46	0	46		46	0	46	
19	657 Insurance - General Liability	183	0	183		183	0	183	
20	658 Insurance - Workman's Comp.	27	0	27		27	0	27	
21	659 Insurance - Other	60	0	60		60	0	60	
22	660 Advertising Expense	2	0	2		2	0	2	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	600	600	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0	
25	670 Bad Debt Expense	1,169	0	1,169		1,169	0	1,169	
26	675 Miscellaneous Expense	784	(1,068)	(284)		(284)	70	(214)	
27									
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>21,440</b>	<b>(369)</b>	<b>21,071</b>	<b>0</b>	<b>21,071</b>	<b>2,121</b>	<b>0</b>	<b>23,192</b>

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)-(13)												(14) Total Per Books Annual
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	
1	601 Salaries & Wages - Employees	543	640	688	407	561	560	632	850	2,509	802	(1,225)	951	7,918
2	603 Salaries & Wages - Officers, Exec.	29	31	(42)	31	32	42	42	40	345	56	(306)	41	339
3	604 Employee Pensions & Benefits	200	225	187	225	215	205	207	208	134	210	273	210	2,498
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	97	100	92	92	103	101	98	100	122	104	101	96	1,207
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	19	0	18	0	22	0	19	0	21	0	21	121
8	620 Materials & Supplies	645	47	45	55	6	10	39	8	267	69	(41)	62	1,213
9	631 Contractual Services - Engineering	2	2	2	2	2	2	2	2	0	0	0	0	14
10	632 Contractual Services - Accounting	12	11	11	(43)	6	6	6	6	(5)	6	7	(46)	(23)
11	633 Contractual Services - Legal	6	6	7	7	7	8	9	9	91	12	(85)	9	88
12	634 Contractual Services - Mgmt. Fees	65	65	78	103	100	93	67	40	121	72	90	77	971
13	635 Contractual Services - Testing	120	120	120	203	165	186	121	53	351	53	80	233	1,806
14	636 Contractual Services - Other	138	134	164	168	171	173	197	213	715	209	(417)	188	2,052
15	641 Rental of Building/Real Prop.	26	27	30	29	30	34	40	38	386	53	(360)	38	373
16	642 Rental of Equipment	2	2	2	2	2	3	3	3	30	4	(28)	3	29
17	650 Transportation Expenses	42	47	47	45	53	45	38	53	(80)	47	186	42	565
18	656 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	46
19	657 Insurance - General Liability	15	15	15	15	15	15	15	15	15	15	15	15	183
20	658 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	27
21	659 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	60
22	660 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(2)	0	2
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	361	522	691	210	(28)	313	934	645	(1,405)	2,627	1,547	(5,247)	1,169
26	675 Miscellaneous Expense	53	77	62	59	61	70	82	79	791	109	(737)	78	784
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,368</b>	<b>2,101</b>	<b>2,210</b>	<b>1,636</b>	<b>1,513</b>	<b>1,899</b>	<b>2,545</b>	<b>2,393</b>	<b>4,402</b>	<b>4,481</b>	<b>(892)</b>	<b>(3,216)</b>	<b>21,440</b>

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

Florida Public Service Commission

Silver Lake Oaks  
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												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	601 Salaries & Wages - Employees	421	511	543	271	420	398	443	668	679	550	479	770	6,153	
2	603 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	0	(0)	(0)	0	0	(0)	0	
3	604 Employee Pensions & Benefits	(20)	0	(20)	(0)	(0)	(0)	0	0	0	0	(1)	0	(41)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	95	98	90	90	101	98	95	97	94	100	127	93	1,180	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	19	0	18	0	22	0	19	0	21	0	21	121	
8	620 Materials & Supplies	642	44	41	51	3	6	35	4	223	63	0	58	1,170	
9	631 Contractual Services - Engineering	2	2	2	2	2	2	2	2	0	0	0	0	14	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(37)	0	0	(0)	0	(0)	(0)	0	0	(37)	
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	120	120	120	203	165	185	120	53	348	53	83	233	1,803	
14	636 Contractual Services - Other	58	56	85	86	86	87	99	115	86	87	86	87	1,018	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	0	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)	
19	657 Insurance - General Liability	0	(0)	0	0	(0)	0	0	0	(0)	0	0	(0)	0	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	659 Insurance - Other	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	0	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	362	524	693	212	(26)	315	937	648	(1,380)	2,631	1,524	(5,245)	1,193	
26	675 Miscellaneous Expense	0	21	0	0	0	0	0	0	0	0	0	0	21	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,681</b>	<b>1,395</b>	<b>1,554</b>	<b>895</b>	<b>750</b>	<b>1,113</b>	<b>1,731</b>	<b>1,605</b>	<b>49</b>	<b>3,505</b>	<b>2,298</b>	<b>(3,983)</b>	<b>12,594</b>	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	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	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	6	7	(69)	6	6	12	8	6	10	10	6	8	8	16	
3	604 Employee Pensions & Benefits	224	229	212	230	220	211	213	215	197	218	215	216	2,600		
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	12	11	11	(6)	6	6	6	6	(4)	6	6	(46)	15		
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	634 Contractual Services - Mgmt. Fees	65	65	77	103	100	93	67	40	120	72	91	77	969		
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	636 Contractual Services - Other	41	36	33	38	40	34	38	40	41	42	44	42	468		
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	51	57	57	55	63	57	52	66	54	65	61	55	694		
18	656 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	46		
19	657 Insurance - General Liability	15	15	15	15	15	15	15	15	15	15	15	15	182		
20	658 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	27		
21	659 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	60		
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0		
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>426</b>	<b>431</b>	<b>348</b>	<b>451</b>	<b>461</b>	<b>440</b>	<b>409</b>	<b>399</b>	<b>444</b>	<b>439</b>	<b>450</b>	<b>379</b>	<b>5,078</b>		

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	123	129	144	136	141	162	190	182	1,830	251	(1,705)	182	1,765	46.83%	
2	603 Salaries & Wages - Officers, Exec.	22	24	26	25	26	30	35	33	336	46	(313)	33	324	8.59%	
3	604 Employee Pensions & Benefits	(4)	(4)	(5)	(5)	(5)	(6)	(7)	(6)	(63)	(9)	59	(6)	(61)	-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	2	2	2	2	2	2	3	3	28	4	(26)	3	27	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	3	3	4	3	3	4	5	4	44	6	(41)	4	43	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(1)	-0.02%	
11	633 Contractual Services - Legal	6	6	7	7	7	8	9	9	91	12	(85)	9	88	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	2	0	(1)	0	1	0.04%	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.09%	
14	636 Contractual Services - Other	39	41	46	44	45	52	61	58	587	81	(547)	58	566	15.02%	
15	641 Rental of Building/Real Prop.	26	27	30	29	30	34	40	38	386	53	(360)	38	373	9.89%	
16	642 Rental of Equipment	2	2	2	2	2	3	3	3	30	4	(28)	3	29	0.76%	
17	650 Transportation Expenses	(9)	(9)	(11)	(10)	(10)	(12)	(14)	(13)	(134)	(18)	125	(13)	(129)	-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	0	0	(0)	0	0	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(2)	0	2	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	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(2)	(25)	(3)	23	(2)	(24)	-0.63%	
26	675 Miscellaneous Expense	53	56	62	59	61	70	82	79	791	109	(737)	78	763	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>262</b>	<b>275</b>	<b>308</b>	<b>290</b>	<b>302</b>	<b>345</b>	<b>405</b>	<b>388</b>	<b>3,908</b>	<b>537</b>	<b>(3,640)</b>	<b>388</b>	<b>3,768</b>	<b>100.00%</b>	
	675863 Service & Sundry input to be allocated to lines 1-26	262	275	308	290	302	345	405	388	3,908	537	(3,640)	388	3,768		

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007  
 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) Excess I&I Ajdstmnt @ N/A	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ N/A	(9) Pro Forma
2	703 Salaries & Wages - Officers, Exec.	336	0	336		336	0	336	
3	704 Employee Pensions & Benefits	2,226	0	2,226		2,226	227	2,452	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	10,331	0	10,331		10,331	0	10,331	
6	715 Purchased Power	1,998	0	1,998	0	1,998	0	1,998	
7	716 Fuel for Power Production	0	0	0		0	0	0	
8	718 Chemicals	540	0	540	0	540	0	540	
9	720 Materials & Supplies	1,489	0	1,489		1,489	0	1,489	
10	731 Contractual Services - Engineering	14	0	14		14	0	14	
11	732 Contractual Services - Accounting	(23)	51	27		27	0	27	
12	733 Contractual Services - Legal	87	10	97		97	0	97	
13	734 Contractual Services - Mgmt. Fees	946	14	960		960	(24)	936	
14	735 Contractual Services - Testing	1,290	0	1,290		1,290	0	1,290	
15	736 Contractual Services - Other	6,644	43	6,687		6,687	17	6,705	
16	741 Rental of Building/Real Prop.	369	0	369		369	9	379	
17	742 Rental of Equipment	28	0	28		28	0	28	
18	750 Transportation Expenses	548	0	548		548	72	621	
19	756 Insurance - Vehicle	45	0	45		45	0	45	
20	757 Insurance - General Liability	178	0	178		178	0	178	
21	758 Insurance - Workman's Comp.	27	0	27		27	0	27	
22	759 Insurance - Other	59	0	59		59	0	59	
23	760 Advertising Expense	2	0	2		2	0	2	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	587	587	
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0	
26	770 Bad Debt Expense	3,235	0	3,235		3,235	0	3,235	
27	775 Miscellaneous Expense	819	(1,103)	(284)		(284)	68	(216)	
28									
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>38,743</b>	<b>(1,038)</b>	<b>37,705</b>	<b>0</b>	<b>37,705</b>	<b>1,844</b>	<b>0</b>	<b>39,548</b>

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

Florida Public Service Commission

Silver Lake Oaks  
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	687	592	645	522	676	594	852	566	2,351	724	(1,297)	643	7,555	
2	703 Salaries & Wages - Officers, Exec.	28	31	(41)	31	32	41	42	39	341	55	(303)	40	336	
3	704 Employee Pensions & Benefits	130	211	193	211	201	192	193	195	107	196	199	197	2,226	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	817	817	817	1,633	817	817	1,916	800	1,981	(82)	0	10,331	
6	715 Purchased Power	178	169	143	161	161	192	179	171	178	121	167	178	1,998	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	59	23	48	36	40	57	47	40	33	64	94	540	
9	720 Materials & Supplies	3	536	15	51	3	159	30	65	306	276	(15)	59	1,489	
10	731 Contractual Services - Engineering	2	2	2	2	2	2	2	2	0	0	0	0	14	
11	732 Contractual Services - Accounting	12	10	10	(43)	6	6	6	6	(5)	6	7	(45)	(23)	
12	733 Contractual Services - Legal	6	6	7	7	7	8	9	9	90	12	(84)	9	87	
13	734 Contractual Services - Mgmt. Fees	64	63	76	100	97	90	65	39	118	70	87	75	946	
14	735 Contractual Services - Testing	118	0	209	118	105	118	118	27	112	109	(3)	257	1,290	
15	736 Contractual Services - Other	312	310	492	699	378	379	403	715	1,509	414	121	914	6,644	
16	741 Rental of Building/Real Prop.	26	27	30	29	30	34	40	38	362	52	(356)	38	369	
17	742 Rental of Equipment	2	2	2	2	2	3	3	3	29	4	(27)	3	28	
18	750 Transportation Expenses	41	46	45	43	51	44	37	51	(80)	46	183	41	548	
19	756 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	45	
20	757 Insurance - General Liability	15	15	15	15	15	15	15	15	15	15	15	15	178	
21	758 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	27	
22	759 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(2)	0	2	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	(2)	71	(2)	234	27	1,789	(3)	(2)	1,056	1,825	(4,367)	2,608	3,235	
27	775 Miscellaneous Expense	53	101	62	59	61	70	81	109	797	78	(728)	77	819	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,687</b>	<b>3,079</b>	<b>2,755</b>	<b>3,116</b>	<b>3,534</b>	<b>4,602</b>	<b>2,957</b>	<b>4,021</b>	<b>8,159</b>	<b>6,028</b>	<b>(6,409)</b>	<b>5,214</b>	<b>38,743</b>	

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

Florida Public Service Commission

Silver Lake Oaks  
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												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	564	464	501	387	536	432	665	386	542	475	388	464	5,805
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)
3	704 Employee Pensions & Benefits	(75)	(0)	0	(0)	(0)	(0)	(0)	(0)	(16)	(0)	(60)	(0)	(152)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	817	817	817	1,633	817	817	1,916	800	1,981	(82)	0	10,331
6	715 Purchased Power	177	167	141	159	159	189	176	168	150	118	193	175	1,971
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	59	23	48	36	40	57	47	40	33	64	94	540
9	720 Materials & Supplies	0	533	12	48	0	155	26	61	262	270	26	55	1,447
10	731 Contractual Services - Engineering	2	2	2	2	2	2	2	2	0	0	0	0	14
11	732 Contractual Services - Accounting	0	0	0	(37)	0	0	(0)	0	0	(0)	0	0	(37)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	(0)	(0)	(0)	0	0	(0)	0	(0)	(0)	0	0	(0)	(0)
14	735 Contractual Services - Testing	118	0	209	118	105	118	118	27	109	109	0	257	1,287
15	736 Contractual Services - Other	234	234	414	619	294	294	306	619	889	294	619	816	5,627
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	(0)	0	0	0	(0)	0	0	0	0	(0)	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	(0)	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	(0)	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	73	0	236	29	1,791	0	0	1,081	1,828	(4,390)	2,610	3,259
27	775 Miscellaneous Expense	0	45	0	0	0	0	0	32	15	(29)	0	0	63
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,019</b>	<b>2,394</b>	<b>2,118</b>	<b>2,395</b>	<b>2,791</b>	<b>3,837</b>	<b>2,166</b>	<b>3,256</b>	<b>3,871</b>	<b>5,079</b>	<b>(3,241)</b>	<b>4,470</b>	<b>30,155</b>



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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	6	7	(67)	6	6	12	7	6	9	9	6	7	15	
3	704 Employee Pensions & Benefits	210	215	198	215	206	198	200	201	185	205	201	203	2,438	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	12	10	10	(6)	6	6	6	6	(4)	6	6	(45)	14	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	63	63	75	100	97	90	65	39	117	70	89	75	944	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	40	35	32	37	39	34	37	38	40	40	43	41	456	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	50	55	56	53	61	56	51	64	53	64	60	54	676	
19	756 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	45	
20	757 Insurance - General Liability	15	15	15	15	15	15	15	15	15	15	15	15	178	
21	758 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	27	
22	759 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>407</b>	<b>412</b>	<b>331</b>	<b>431</b>	<b>442</b>	<b>421</b>	<b>391</b>	<b>381</b>	<b>426</b>	<b>420</b>	<b>430</b>	<b>362</b>	<b>4,852</b>	

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

Florida Public Service Commission

Silver Lake Oaks  
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.	(1) Account No. and Name	(2)-(13)												(14) 2007 Dec	(15) Total Annual	(16) Allocation Rate
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov				
1	701 Salaries & Wages - Employees	122	128	144	136	141	161	187	180	1,809	248	(1,685)	179	1,749	46.83%	
2	703 Salaries & Wages - Officers, Exec.	22	23	26	25	26	30	34	33	332	46	(309)	33	321	8.59%	
3	704 Employee Pensions & Benefits	(4)	(4)	(5)	(5)	(5)	(6)	(6)	(6)	(62)	(9)	58	(6)	(60)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	2	2	2	2	2	2	3	3	28	4	(26)	3	27	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	3	3	3	3	3	4	5	4	44	6	(41)	4	42	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(1)	-0.02%	
12	733 Contractual Services - Legal	6	6	7	7	7	8	9	9	90	12	(84)	9	87	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	2	0	(1)	0	1	0.04%	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.09%	
15	736 Contractual Services - Other	39	41	46	43	45	52	60	58	580	80	(540)	57	561	15.02%	
16	741 Rental of Building/Real Prop.	26	27	30	29	30	34	40	38	382	52	(356)	38	369	9.89%	
17	742 Rental of Equipment	2	2	2	2	2	3	3	3	29	4	(27)	3	28	0.76%	
18	750 Transportation Expenses	(9)	(9)	(11)	(10)	(10)	(12)	(14)	(13)	(132)	(18)	123	(13)	(128)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(2)	(24)	(3)	23	(2)	(24)	-0.63%	
27	775 Miscellaneous Expense	53	55	62	59	61	70	81	78	782	107	(728)	77	756	20.24%	
28																
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>261</b>	<b>273</b>	<b>307</b>	<b>290</b>	<b>301</b>	<b>344</b>	<b>400</b>	<b>383</b>	<b>3,862</b>	<b>530</b>	<b>(3,598)</b>	<b>383</b>	<b>3,736</b>	<b>100.00%</b>	
	775863 Service & Sundry input to be allocated to lines 1-27	261	273	307	290	301	344	400	383	3,862	530	(3,598)	383	3,736		

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

## Silver Lake Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	7,493	8,495	1,002	13.38%
2	603	Salaries & Wages - Officers, Exec.	0	339	339	-
3	604	Employee Pensions & Benefits	1,444	2,498	1,054	72.98%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	811	1,207	396	48.84%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	132	121	(11)	-8.64%
8	620	Materials & Supplies	2,116	1,213	(903)	-42.67%
9	631	Contractual Services - Engineering	5	14	9	184.80%
10	632	Contractual Services - Accounting	17	29	12	71.02%
11	633	Contractual Services - Legal	100	98	(2)	-1.95%
12	634	Contractual Services - Mgmt. Fees	0	986	986	-
13	635	Contractual Services - Testing	634	1,806	1,172	184.82%
14	636	Contractual Services - Other	78	2,096	2,018	2586.80%
15	641	Rental of Building/Real Prop.	34	373	339	995.67%
16	642	Rental of Equipment	2	29	27	1329.34%
17	650	Transportation Expenses	1,493	565	(928)	-62.17%
18	656	Insurance - Vehicle	0	46	46	-
19	657	Insurance - General Liability	122	183	61	49.82%
20	658	Insurance - Workman's Comp.	116	27	(89)	-76.35%
21	659	Insurance - Other	0	60	60	-
22	660	Advertising Expense	6	2	(4)	-69.16%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	36	0	(36)	-100.00%
25	670	Bad Debt Expense	92	1,169	1,077	1170.47%
26	675	Miscellaneous Expense	420	(284)	(704)	-167.57%
<b>27</b>	<b>TOTAL WATER O &amp; M EXPENSES</b>		<b>15,151</b>	<b>21,071</b>	<b>5,920</b>	<b>39.07%</b>
28		Total Customers (EOY)	50.0	46.0	(4.0)	-8.00%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				2.47%

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Silver Lake Oaks**

**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	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per EPA requirements
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Silver Lake Oaks  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: B-8  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	8,974	7,501	(1,473)	-16.41%
2	703	Salaries & Wages - Officers, Exec.	0	336	336	-
3	704	Employee Pensions & Benefits	1,744	2,226	482	27.62%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	9,828	10,331	503	5.11%
6	715	Purchased Power	1,620	1,998	378	23.34%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	537	540	3	0.64%
9	720	Materials & Supplies	899	1,489	590	65.68%
10	731	Contractual Services - Engineering	5	14	9	184.80%
11	732	Contractual Services - Accounting	17	27	10	61.01%
12	733	Contractual Services - Legal	100	97	(3)	-2.94%
13	734	Contractual Services - Mgmt. Fees	0	960	960	-
14	735	Contractual Services - Testing	1,636	1,290	(346)	-21.14%
15	736	Contractual Services - Other	79	6,687	6,608	8364.78%
16	741	Rental of Building/Real Prop.	34	369	335	986.16%
17	742	Rental of Equipment	2	28	26	1316.94%
18	750	Transportation Expenses	1,299	548	(751)	-57.80%
19	756	Insurance - Vehicle	0	45	45	-
20	757	Insurance - General Liability	122	178	56	45.99%
21	758	Insurance - Workman's Comp.	138	27	(111)	-80.64%
22	759	Insurance - Other	0	59	59	-
23	760	Advertising Expense	6	2	(4)	-69.43%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	36	0	(36)	-100.00%
26	770	Bad Debt Expense	92	3,235	3,143	3416.31%
27	775	Miscellaneous Expense	1,572	(284)	(1,856)	-118.07%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>28,740</u>	<u>37,705</u>	<u>8,965</u>	<u>31.19%</u>
29	Total Customers (EOY)		50.0	45.0	(5.0)	-10.00%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>0.25%</u>

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commissior**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

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

## Contractual Services

## Florida Public Service Commission

## Silver Lake Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	1,363	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,179	Lab Testing
3	28433CLEAN-N-GREEN LANDSCAPING	Oth-Treat-Mgmt	600	Oth-Treat-Mgmt
4	29025DONALD L MA	Oth-Treat-Mgmt	1,900	Oth-Treat-Mgmt
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	1,386	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,280	Lab Testing
13	24494Shelley's S	Oth-Pumping-Mgmt	944	Oth-Pumping-Mgmt
14	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	1,200	Oth-T&D-Maint
15	28737BRAMLITT'S	Oth-T&D-Maint	636	Oth-T&D-Maint
16	29025DONALD L MA	Oth-T&D-Maint	1,900	Oth-T&D-Maint
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Silver Lake Oaks  
 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							
5	<u>Consulting &amp; Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			<u>3,900</u>			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	Total			<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

	(A)	(B)	(C)	(D)	(E)
	Total	Water Allocation %	Water Allocated Amount	Sewer Allocation %	Sewer Allocated Amount
a Amortization of Rate Case Expense:					
b					
c					
d Prior Unamortized Rate Case Expense	0	0.176%	0	0.172%	0
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,364,000	0.176%	2,402	0.172%	2,347
h					
i Total Projected Rate Case Expense	1,364,000		2,402		2,347
j					
k Amortization Period in Years:	4				
l Annual Amortization	341,000		600		587
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 Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

**Allocation of Expenses**  
**Intercompany Expenses Per Books**  
**Silver Lake Oaks**  
**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						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.11%	0.11%		0.22%	#Custs	16	15		31	14,011
3	604	704	Employee Pensions & Benefits	0.33%	0.31%		0.63%	#Custs	2,600	2,438		5,037	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.12%	0.12%		0.24%	#Custs	15	14		29	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.12%	0.11%		0.23%	#Custs	969	944		1,914	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.12%	0.11%		0.23%	#Custs	468	456		924	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.12%	0.11%		0.23%	#Custs	694	676		1,370	593,365
18	656	756	Insurance - Vehicle	0.12%	0.11%		0.23%	#Custs	46	45		91	39,196
19	657	757	Insurance - General Liability	0.12%	0.11%		0.23%	#Custs	182	178		360	155,967
20	658	758	Insurance - Workman's Comp.	0.12%	0.11%		0.23%	#Custs	27	27		54	23,380
21	659	759	Insurance - Other	0.12%	0.11%		0.23%	#Custs	60	59		119	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses**  
**Intracompany Expenses Per Books**  
**Silver Lake Oaks**

**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	0.18%	0.17%		0.35%	#Custs	1,765	1,749		3,514	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.18%	0.17%		0.35%	#Custs	324	321		644	183,603
3	604	704	Employee Pensions & Benefits	0.18%	0.17%		0.35%	#Custs	(61)	(60)		(121)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.18%	0.17%		0.35%	#Custs	27	27		54	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.18%	0.17%		0.35%	#Custs	43	42		85	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.18%	0.17%		0.35%	#Custs	(1)	(1)		(2)	(503)
11	633	733	Contractual Services - Legal	0.18%	0.17%		0.35%	#Custs	88	87		175	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.18%	0.17%		0.35%	#Custs	1	1		3	845
13	635	735	Contractual Services - Testing	0.18%	0.17%		0.35%	#Custs	3	3		6	1,820
14	636	736	Contractual Services - Other	0.18%	0.17%		0.35%	#Custs	566	561		1,127	321,204
15	641	741	Rental of Building/Real Prop.	0.18%	0.17%		0.35%	#Custs	373	369		742	211,386
16	642	742	Rental of Equipment	0.18%	0.17%		0.35%	#Custs	29	28		57	16,221
17	650	750	Transportation Expenses	0.18%	0.17%		0.35%	#Custs	(129)	(128)		(257)	(73,289)
18	656	756	Insurance - Vehicle	0.18%	0.17%		0.35%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.18%	0.17%		0.35%	#Custs	0	0		1	166
20	658	758	Insurance - Workman's Comp.	0.18%	0.17%		0.35%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.18%	0.17%		0.35%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.18%	0.17%		0.35%	#Custs	2	2		4	1,050
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	0.18%	0.17%		0.35%	#Custs	(24)	(24)		(47)	(13,483)
26	675	775	Miscellaneous Expense	0.17%	0.16%		0.33%	#Custs	763	756		1,519	458,407

Allocation methodology is addressed in Appendix 1

## Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13  
 Page: 1 of 1  
 Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(6) Pro Forma Adjustments		(8) U & U Expense
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful % Expense	(7) Depreciation Expense	(8) U & U Expense	
1	INTANGIBLE PLANT							
2	301.1 Organization	2	0	2	100.00%	2	0	0
3	302.1 Franchises	23	0	23	100.00%	23	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	18	1	20	100.00%	20	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	436	0	436	100.00%	436	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	5	0	5	100.00%	5	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	475	0	475	100.00%	475	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	43	0	43	100.00%	43	0	0
19	311.3 Pumping Equipment	246	0	246	100.00%	246	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	63	0	63	100.00%	63	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,872	109	1,981	100.00%	1,981	0	0
27	331.4 Transm. & Distribution Mains	78	0	78	69.23%	54	0	0
28	333.4 Services	126	0	126	100.00%	126	0	0
29	334.4 Meters & Meter Installations	312	0	312	100.00%	312	70	70
30	335.4 Hydrants	0	0	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	6	6	100.00%	6	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	375	375	100.00%	375	57	57
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	3,698	492	4,190		4,166	127	127
48	Composite U&U Rate				99.43%			
49	(LESS) AMORTIZATION OF CIAC	(113)	(3)	(116)		(115)	0	0
50								
51	NET DEPRECIATION EXPENSE	3,586	489	4,074		4,051	127	127

Net Depreciation Expense - Sewer

Florida Public Service Commission

Silver Lake Oaks  
 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) Utility Adjustments	(4) Adjusted Expense	(5) Historical Test Year 2007		(6) Used & Useful %	(7) Expense	(8) Pro Forma Adjustments	
					Expense	Expense			Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	100.00%	0	0	0	0	0
3	352.1 Franchises	16	0	16	100.00%	16	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	344	0	344	66.04%	227	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	0	0
12	363.2 Services to Customers	77	0	77	100.00%	77	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
20	370.3 Receiving Wells	80	0	80	100.00%	80	0	0	0	0
21	371.3 Pumping Equipment	94	0	94	100.00%	94	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
25	354.4 Structures & Improvements	145	0	145	44.08%	64	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	2,426	0	2,426	44.08%	1,070	0	0	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
35	371.5 Pumping Equipment	418	0	418	100.00%	418	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	1,364	0	1,364	100.00%	1,364	0	0	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	100.00%	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
52	354.7 Structures & Improvements	0	6	6	100.00%	6	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	0	0
54	390.71 Computer Equipment	0	367	367	100.00%	367	56	56	56	56
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0	0	0
63	TOTAL DEPRECIATION EXPENSE	4,963	373	5,336		3,782	56	56	56	56
64	Composite U&U Rate				70.87%					
65	(LESS) AMORTIZATION OF CIAC	(421)	60	(361)		(256)	0	0	0	0
66	NET DEPRECIATION EXPENSE	4,543	433	4,976		3,527	56	56	56	56

## Taxes Other Than Income

## Florida Public Service Commission

Silver Lake Oaks  
 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.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Regulatory Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	RE & Personal Property Tax on U&U 1.65%	Other	Total
<b>Water</b>						
1	Test Year Per Books	596	(107)	3,458		3,947
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(6)				(6)
5	Payroll & Property Tax Adjustments		1,109	(852)		257
6	Non-U&U Adjustment @ 0.86%			(22)		(22)
7	Total Test Year Adjustments	(6)	1,109	(874)	0	228
8	Adjusted Test Year	589	1,002	2,584	0	4,175
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		72			72
12	2007 Plant in Service Additions			(26)		(26)
13	Pro Forma Plant in Service Additions			157		157
14	Non-U&U Adjustment @ 0.86%			(1)		(1)
15	Total Pro Forma Adjustments	0	72	130	0	202
16	Adjusted Pro Forma	589	1,074	2,714	0	4,377
17						
18	RAFs Assoc. with Revenue Increase	1,465				1,465
19						
20	Total Pro Forma	2,055	1,074	2,714	0	5,842
<b>Sewer</b>						
21	Test Year Per Books	847	(107)	0		740
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(6)				(6)
25	Payroll & Property Tax Adjustments		1,000	852		1,852
26	Non-U&U Adjustment @ 29.48%			(251)		(251)
27	Total Test Year Adjustments	(6)	1,000	601	0	1,595
28	Adjusted Test Year	841	893	601	0	2,335
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		54			54
32	2007 Plant in Service Additions			5		5
33	Pro Forma Plant in Service Additions			11		11
34	Non-U&U Adjustment @ 29.48%			(5)		(5)
35	Total Pro Forma Adjustments	0	54	11	0	65
36	Adjusted Pro Forma	841	946	612	0	2,400
37						
38	RAFs Assoc. with Revenue Increase	1,452				1,452
39						
40	Total Pro Forma	2,293	946	612	0	3,852

Recap Schedules: B-1, B-2  
 Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%



**Silver Lake Oaks  
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
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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 Oaks**

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
<b>Water</b>							
1	Current Tax Expense	(6,069)	(400)	(6,469)	(1,029)	(7,498)	C-2
2	Deferred Income Tax Expense	0	(485)	(485)	0	(485)	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	<u>(6,069)</u>	<u>(885)</u>	<u>(6,954)</u>	<u>(1,029)</u>	<u>(7,983)</u>	
<b>Sewer</b>							
7	Current Tax Expense	(9,722)	36	(9,686)	(776)	(10,462)	C-2
8	Deferred Income Tax Expense	0	(164)	(164)	0	(164)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>(9,722)</u>	<u>(128)</u>	<u>(9,850)</u>	<u>(776)</u>	<u>(10,625)</u>	

Recap Scheds: B-1, B-2

**State and Federal Income Tax Calculation - Current**

**Florida Public Service Commission**

**Silver Lake Oaks**

Schedule: C-2

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [ X ] Projected [ ]

Explanation: Provide the calculation of 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)						
		<b>Water</b>				<b>Sewer</b>						
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(15,733)	(626)	(16,359)	(2,449)	(18,808)	(25,203)	187	(25,016)	(1,964)	(26,980)	B-1, B-2
2	Less: Interest Charges	0	(1,668)	(1,668)	(217)	(1,886)	0	(518)	(518)	(47)	(564)	C-3
3												
4	Taxable Income	(15,733)	(2,295)	(18,027)	(2,667)	(20,694)	(25,203)	(331)	(25,534)	(2,011)	(27,545)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(1,257)	(1,257)	0	(1,257)	-	(424)	(424)	0	(424)	C-5
9	Total Schedule M Adjustments	0	(1,257)	(1,257)	0	(1,257)	0	(424)	(424)	0	(424)	
10												
11	Taxable Income Before State Taxes	(15,733)	(1,038)	(16,770)	(2,667)	(19,437)	(25,203)	93	(25,110)	(2,011)	(27,120)	
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	(865)	(57)	(922)	(147)	(1,069)	(1,386)	5	(1,381)	(111)	(1,492)	
15												
16	Federal Taxable Income	(14,867)	(980)	(15,848)	(2,520)	(18,368)	(23,817)	88	(23,729)	(1,900)	(25,629)	
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	(5,204)	(343)	(5,547)	(882)	(6,429)	(8,336)	31	(8,305)	(665)	(8,970)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(5,204)	(343)	(5,547)	(882)	(6,429)	(8,336)	31	(8,305)	(665)	(8,970)	
24												
25	Summary:											
26	Current State Income Tax	(865)	(57)	(922)	(147)	(1,069)	(1,386)	5	(1,381)	(111)	(1,492)	
27	Current Federal Income Tax	(5,204)	(343)	(5,547)	(882)	(6,429)	(8,336)	31	(8,305)	(665)	(8,970)	
28												
29	Total Current Income Tax Expense (To C-1)	(6,069)	(400)	(6,469)	(1,029)	(7,498)	(9,722)	36	(9,686)	(776)	(10,462)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Oaks  
 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.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		<b>Water</b>			<b>Sewer</b>			
		2007 Per Books	2007 Adjustments	2007 Adjusted	2007 Per Books	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	0	1,619	1,619	0	470	470	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	49	49	0	48	48	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>1,668</u>	<u>1,668</u>	<u>0</u>	<u>518</u>	<u>518</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
	<b>Water</b>						<b>Sewer</b>				
	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:

	<b>Water</b>			<b>Sewer</b>		
Rate Base (Sch. A-1, A-2)			87,020			25,880
Weighted Cost of Long Term Debt (D-1)	1.86%		1,619	1.81%		470
Weighted Cost of Short Term Debt (D-1)	0.00%		0	0.00%		0
Adjusted Interest on Debt			<u>1,619</u>			<u>470</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Oaks  
 Docket No. 080121-WS  
 Pro Forma  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Water Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Sewer Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,619	217	1,837	470	47	516	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	49	0	49	48	0	48	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,668</u>	<u>217</u>	<u>1,886</u>	<u>518</u>	<u>47</u>	<u>564</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)		98,327		28,304
Weighted Cost of Long Term Debt (D-1)	1.87%	1,837	1.82%	516
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,837		516

## Book/Tax Differences - Permanent

Florida Public Service Commission

Silver Lake Oaks

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

## Silver Lake Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	3,586	(655)	2,931	4,543	47	4,590		
4	Book Depreciation & Amortization	3,586	489	4,074	4,543	433	4,976		B-13,14
5									
6	Depreciation Difference	0	(1,143)	(1,143)	0	(386)	(386)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(114)	(114)	0	(38)	(38)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(1,257)	(1,257)	0	(424)	(424)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(69)	(69)	0	(23)	(23)		
16									
17	Timing Differences for Federal Taxes	0	(1,188)	(1,188)	0	(401)	(401)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(416)	(416)	0	(140)	(140)		
21									
22	Total Deferred Taxes (to C-1)	0	(485)	(485)	0	(164)	(164)		

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	2,022	2,022				0	2,022	2,022
2	2004	8	0	8				8	0	8
3	2005	608	9	617				608	9	617
4	2006	324	1,941	2,265				324	1,941	2,265
5	2007	254	1,525	1,779				254	1,525	1,779
<b>SEWER</b>										
6	2003	0	658	658				0	658	658
7	2004	3	0	3				3	0	3
8	2005	229	3	232				229	3	232
9	2006	106	634	740				106	634	740
10	2007	82	494	576				82	494	576



## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Silver Lake Oaks

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
	Account No. 28306			
	Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	8	8
3	2005	8	600	608
4	2006	608	(284)	324
5	2007	324	(70)	254
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	3	3
8	2005	3	226	229
9	2006	229	(123)	106
10	2007	106	(24)	82

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Silver Lake Oaks

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 <b>Federal</b> Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	2,022	2,022
2	2004	2,022	(2,022)	0
3	2005	0	9	9
4	2006	9	1,932	1,941
5	2007	1,941	(416)	1,525
<b>SEWER</b>				
6	2003	0	658	658
7	2004	658	(658)	0
8	2005	0	3	3
9	2006	3	631	634
10	2007	634	(140)	494

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Silver Lake Oaks**

Schedule: C-7

**Docket No. 080121-WS**

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Silver Lake Oaks**

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

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Silver Lake Oaks**

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 Oaks**

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 Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

**Parent Debt Adjustment Calculation**

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

**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 Oaks**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: C-9  
Page: 1 of 1  
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 Oaks**

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 Oaks  
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 Oaks****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
<b>WATER</b>						
1 Long-Term Debt	31,730	36.46%	5.10%	1.86%	1,619	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	52,448	60.27%	10.25%	6.18%	5,375	D-2
5 Customer Deposits	820	0.94%	6.00%	0.06%	49	D-2
6 Accumulated Deferred Income Taxes	2,022	2.32%	0.00%	0.00%	0	D-2
7 Total	<u>87,020</u>	<u>100.00%</u>		<u>8.09%</u>	<u>7,043</u>	
<b>SEWER</b>						
8 Long-Term Debt	9,205	35.57%	5.10%	1.81%	470	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	15,215	58.79%	10.25%	6.02%	1,559	D-2
12 Customer Deposits	802	3.10%	6.00%	0.19%	48	D-2
13 Accumulated Deferred Income Taxes	658	2.54%	0.00%	0.00%	0	D-2
14 Total	<u>25,880</u>	<u>100.00%</u>		<u>8.03%</u>	<u>2,077</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Silver Lake Oaks****Docket No. 080121-WS**

Pro Forma

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	35,992	36.60%	5.10%	1.87%	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4	Common Stock	59,493	60.51%	10.25%	6.20%	D-2
5	Customer Deposits	820	0.83%	6.00%	0.05%	D-2
6	Accumulated Deferred Income Taxes	2,022	2.06%	0.00%	0.00%	D-2
7	Total	<u>98,327</u>	<u>100.00%</u>		<u>8.12%</u>	<u>7,982</u>
<b>SEWER</b>						
8	Long-Term Debt	10,119	35.75%	5.10%	1.82%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	16,726	59.09%	10.25%	6.06%	D-2
12	Customer Deposits	802	2.83%	6.00%	0.17%	D-2
13	Accumulated Deferred Income Taxes	658	2.32%	0.00%	0.00%	D-2
14	Total	<u>28,304</u>	<u>100.00%</u>		<u>8.05%</u>	<u>2,278</u>

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

13 Month Average Balance

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>								
1	Long-Term Debt	31,188	31,598	31,730		31,730	35,992	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	51,553	52,230	52,448		52,448	59,493	
5	Customer Deposits	652	956	820		820	820	D-7
6	Accumulated Deferred Income Taxes	2,265	1,779	2,022		2,022	2,022	C-6
7	<b>Total</b>	<u>85,659</u>	<u>86,562</u>	<u>87,020</u>	<u>0</u>	<u>87,020</u>	<u>98,327</u>	A-1
<b>Sewer</b>								
8	Long-Term Debt	10,803	11,638	9,205		9,205	10,119	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	17,858	19,237	15,215		15,215	16,726	
12	Customer Deposits	638	934	802		802	802	D-7
13	Accumulated Deferred Income Taxes	740	576	658		658	658	C-6
14	<b>Total</b>	<u>30,039</u>	<u>32,384</u>	<u>25,880</u>	<u>0</u>	<u>25,880</u>	<u>28,304</u>	A-2

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

\* List corresponding adjustments to rate base below:

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

**Preferred Stock Outstanding**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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	<b>There is no Preferred Stock for this subsidiary nor its parent</b>												

**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ X ] or Parent [ X ]

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

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



**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility  or Parent

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

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 2 of 2

Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

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

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

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

\$208,427

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

\$1,293,801

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

**Cost of Variable Rate Long-Term Debt**

**Florida Public Service Commission**

**Silver Lake Oaks**

**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)/(7)

1

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



**Schedule of Customer Deposits**

**Florida Public Service Commission**

**Silver Lake Oaks**

Schedule: D-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,290	0	0	1,290
2	Jan-07	1,290	60	0	1,350
3	Feb-07	1,350	0	0	1,350
4	Mar-07	1,350	0	0	1,350
5	Apr-07	1,350	300	0	1,650
6	May-07	1,650	0	0	1,650
7	Jun-07	1,650	0	0	1,650
8	Jul-07	1,650	0	0	1,650
9	Aug-07	1,650	120	0	1,770
10	Sep-07	1,770	0	0	1,770
11	Oct-07	1,770	60	0	1,830
12	Nov-07	1,830	60	0	1,890
13	Dec-07	1,890	0	0	1,890
14	<b>Average</b>				<u>1,622</u>
15					
16		<b>Water</b> Allocated at		51%	<u>820</u>
17					
18		<b>Sewer</b> Allocated at		49%	<u>802</u>

**Silver Lake Oaks  
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
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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 Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	15.79	20.85	15.79	23.67	17.78	21.92
3	3/4"	23.70	31.29	23.70	35.52	26.69	32.89
4	1"	39.49	52.14	39.49	59.19	44.47	54.81
5	1-1/2"	78.97	97.54	78.97	118.37	88.92	109.62
6	2"	126.36	166.84	126.36	189.40	142.29	175.39
7	3"	252.72	333.69	252.72	378.80	284.57	350.79
8	4"	394.87	521.38	394.87	591.86	444.64	548.10
9	6"	789.76	1,042.79	789.76	1,183.76	889.29	1,096.21
10	8"	1,263.61	1,668.47	1,263.61	1,894.01	1,422.87	1,753.93
11	10"	1,816.44	2,398.42	1,816.44	2,722.63	2,045.37	2,521.28
12	<b>Gallongage</b>						
13	Block 1, 0-5,000	4.11	5.43	4.11	6.16	4.63	3.80
14	Block 2, 5,000-10,000	4.11	5.43	4.11	6.16	4.63	4.76
15	Block 3, >10,000	4.11	5.43	4.11	6.16	4.63	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	15.79	20.85	15.79	23.67	17.78	21.92
19	3/4"	23.70	31.29	23.70	35.52	26.69	32.89
20	1"	39.49	52.14	39.49	59.19	44.47	54.81
21	1-1/2"	78.97	97.54	78.97	118.37	88.92	109.62
22	2"	126.36	166.84	126.36	189.40	142.29	175.39
23	3"	252.72	333.69	252.72	378.80	284.57	350.79
24	4"	394.87	521.38	394.87	591.86	444.64	548.10
25	6"	789.76	1,042.79	789.76	1,183.76	889.29	1,096.21
26	8"	1,263.61	1,668.47	1,263.61	1,894.01	1,422.87	1,753.93
27	10"	1,816.44	2,398.42	1,816.44	2,722.63	2,045.37	2,521.28
28	Gallongage charge	4.11	5.43	4.11	6.16	4.63	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	15.79	20.85	15.79	23.67	17.78	21.92
34	3/4"	23.70	31.29	23.70	35.52	26.69	32.89
35	1"	39.49	52.14	39.49	59.19	44.47	54.81
36	1-1/2"	78.97	97.54	78.97	118.37	88.92	109.62
37	2"	126.36	166.84	126.36	189.40	142.29	175.39
38	3"	252.72	333.69	252.72	378.80	284.57	350.79
39	4"	394.87	521.38	394.87	591.86	444.64	548.10
40	6"	789.76	1,042.79	789.76	1,183.76	889.29	1,096.21
41	8"	1,263.61	1,668.47	1,263.61	1,894.01	1,422.87	1,753.93
42	10"	1,816.44	2,398.42	1,816.44	2,722.63	2,045.37	2,521.28
43	Gallongage charge	4.11	5.43	4.11	6.16	4.63	3.80
44							
45	<b>Fire Protection</b>						
46	2"	10.53	13.90	10.53	15.78	11.86	14.62
47	3"	21.05	27.79	21.05	31.55	23.70	29.23
48	4"	32.90	43.44	32.90	49.31	37.05	45.68
49	6"	65.82	86.91	65.82	98.66	74.12	91.35
50	8"	105.30	139.04	105.30	157.83	118.57	146.16
51	10"	151.36	199.86	151.36	226.87	170.44	210.11



## Rate Schedule - Sewer

## Florida Public Service Commission

## Silver Lake Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	20.08	28.36	20.08	40.98	29.02	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.29	11.72	8.29	16.92	11.98	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	20.08	28.36	20.08	40.98	29.02	45.26
18	3/4"	30.13	42.56	30.13	61.49	43.54	67.89
19	1"	50.22	70.93	50.22	102.48	72.57	113.14
20	1-1/2"	100.43	142.42	100.43	204.95	145.12	226.29
21	2"	160.69	226.96	160.69	327.92	232.19	362.06
22	3"	321.39	453.92	321.39	655.86	464.40	724.12
23	4"	502.16	709.25	502.16	1,024.75	725.61	1,131.44
24	6"	1,004.33	1,418.51	1,004.33	2,049.52	1,451.24	2,262.89
25	8"	1,606.92	2,269.60	1,606.92	3,279.22	2,321.98	3,620.62
26	10"	2,309.94	3,262.53	2,309.94	4,713.86	3,337.83	5,204.65
27	Gallage charge	9.98	14.10	9.98	20.37	14.42	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	20.08	28.36	20.08	40.98	29.02	45.26
31	3/4"	30.13	42.56	30.13	61.49	43.54	67.89
32	1"	50.22	70.93	50.22	102.48	72.57	113.14
33	1-1/2"	100.43	142.42	100.43	204.95	145.12	226.29
34	2"	160.69	226.96	160.69	327.92	232.19	362.06
35	3"	321.39	453.92	321.39	655.86	464.40	724.12
36	4"	502.16	709.25	502.16	1,024.75	725.61	1,131.44
37	6"	1,004.33	1,418.51	1,004.33	2,049.52	1,451.24	2,262.89
38	8"	1,606.92	2,269.60	1,606.92	3,279.22	2,321.98	3,620.62
39	10"	2,309.94	3,262.53	2,309.94	4,713.86	3,337.83	5,204.65
40	Gallage charge	9.98	14.10	9.98	20.37	14.42	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	50.24	70.96	50.24	102.52	72.60	112.65
44	Cmrl. Wastewater Only	50.24	70.96	50.24	102.52	72.60	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Oaks

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Effctv. Test Year Rate	Test Year Revenue	Rate Prior to Filing	Repressed Gallons	Proposed Rate	Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	348	1,710	15.79	5,495	15.79	NA	21.92	7,628
3	3/4"	0	0	-	0	23.70	NA	32.89	0
4	1"	0	0	-	0	39.49	NA	54.81	0
5	1-1/2"	0	0	-	0	78.97	NA	109.62	0
6	2"	0	0	-	0	126.36	NA	175.39	0
7	3"	0	0	-	0	252.72	NA	350.79	0
8	4"	0	0	-	0	394.87	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		1,150	4.11	4,726	4.11	1,150	3.80	4,370
11	Block 2, 5,000-10,000		256	4.11	1,051	4.11	252	4.76	1,200
12	Block 3, >10,000		304	4.11	1,249	4.11	300	4.76	1,426
13	Total Residential	348	1,710		12,522		1,702		14,625
14	Average Bill				35.98				42.02
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	0	0	-	0	15.79	NA	21.92	0
18	3/4"	0	0	-	0	23.70	NA	32.89	0
19	1"	0	0	-	0	39.49	NA	54.81	0
20	1-1/2"	0	0	-	0	78.97	NA	109.62	0
21	2"	0	0	-	0	126.36	NA	175.39	0
22	3"	0	0	-	0	252.72	NA	350.79	0
23	4"	0	0	-	0	394.87	NA	548.10	0
24	8"	0	0	-	0	1,263.61	NA	1,753.93	0
25	<b>Gallorage</b>		0	-	0	4.11	0	3.80	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	15.79	NA	21.92	0
33	3/4"	0	0	-	0	23.70	NA	32.89	0
34	1"	0	0	-	0	39.49	NA	54.81	0
35	1-1/2"	0	0	-	0	78.97	NA	109.62	0
36	2"	0	0	-	0	126.36	NA	175.39	0
37	3"	0	0	-	0	252.72	NA	350.79	0
38	4"	0	0	-	0	394.87	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	4.11	0	3.80	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	10.53	NA	48.59	0
48	3"	0	NA	-	0	21.05	NA	97.18	0
49	4"	0	NA	-	0	32.90	NA	151.84	0
50	6"	0	NA	-	0	65.82	NA	303.69	0
51	8"	0	NA	-	0	105.30	NA	485.90	0
52	10"	0	NA	-	0	151.36	NA	698.48	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill				-				-
58									
59	<b>Subtotal</b>				12,522				14,625
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				575				1,590
63	<b>Total Revenue</b>				13,097				16,215
64	Booked Revenue				13,240				
65	Difference				(144)				-1.1%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Oaks

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  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	<b>Residential</b>				
2	5/8" X 3/4"	144	580	15.79	2,274
3	3/4"	0	0	23.70	0
4	1"	0	0	39.49	0
5	1-1/2"	0	0	78.97	0
6	2"	0	0	126.36	0
7	3"	0	0	252.72	0
8	4"	0	0	394.87	0
9	<b>Gallorage</b>				
10	Block 1		450	4.11	1,850
11	Block 2		92	4.11	378
12	Block 3		38	4.11	157
13	Total Residential	144	580		4,658
14	Average Bill				32.35
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	15.79	0
18	3/4"	0	0	23.70	0
19	1"	0	0	39.49	0
20	1-1/2"	0	0	78.97	0
21	2"	0	0	126.36	0
22	3"	0	0	252.72	0
23	4"	0	0	394.87	0
24	8"	0	0	1,263.61	0
25	Gallorage		0	4.11	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	15.79	0
33	3/4"	0	0	23.70	0
34	1"	0	0	39.49	0
35	1-1/2"	0	0	78.97	0
36	2"	0	0	126.36	0
37	3"	0	0	252.72	0
38	4"	0	0	394.87	0
39					
40	Gallorage		0	4.11	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	10.53	0
48	2"	0	NA	21.05	0
49	3"	0	NA	32.90	0
50	4"	0	NA	65.82	0
51	6"	0	NA	105.30	0
52	8"	0	NA	151.36	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				<u>4,658</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Oaks

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [X] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
<b>1</b>	<b>Residential</b>							
2	5/8" X 3/4"	87	300	15.79	1,374	20.85	1,814	440
3	3/4"	0	0	23.70	0	31.29	0	0
4	1"	0	0	39.49	0	52.14	0	0
5	1-1/2"	0	0	78.97	0	97.54	0	0
6	2"	0	0	126.36	0	166.84	0	0
7	3"	0	0	252.72	0	333.69	0	0
8	4"	0	0	394.87	0	521.38	0	0
9	<i>Gallonge</i>							
10	Block 1		279	4.11	1,148	5.43	1,517	369
11	Block 2		21	4.11	86	5.43	113	28
12	Block 3		0	4.11	0	5.43	0	0
13	Total Residential	<u>87</u>	<u>300</u>		<u>2,608</u>		<u>3,444</u>	<u>836</u>
14	Average Bill				29.97		39.59	
15								
<b>16</b>	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	15.79	0	20.85	0	0
18	3/4"	0	0	23.70	0	31.29	0	0
19	1"	0	0	39.49	0	52.14	0	0
20	1-1/2"	0	0	78.97	0	97.54	0	0
21	2"	0	0	126.36	0	166.84	0	0
22	3"	0	0	252.72	0	333.69	0	0
23	4"	0	0	394.87	0	521.38	0	0
24	8"	0	0	1,263.61	0	1,668.47	0	0
25	<i>Gallonge</i>		0	4.11	0	5.43	0	0
26								
27								
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	Average Bill				-		-	
30								
<b>31</b>	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	15.79	0	20.85	0	0
33	3/4"	0	0	23.70	0	31.29	0	0
34	1"	0	0	39.49	0	52.14	0	0
35	1-1/2"	0	0	78.97	0	97.54	0	0
36	2"	0	0	126.36	0	166.84	0	0
37	3"	0	0	252.72	0	333.69	0	0
38	4"	0	0	394.87	0	521.38	0	0
39								
40	<i>Gallonge</i>		0	4.11	0	5.43	0	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								
<b>46</b>	<b>Fire Protection</b>							
47	1"	0	NA	10.53	0	13.90	0	0
48	2"	0	NA	21.05	0	27.79	0	0
49	3"	0	NA	32.90	0	43.44	0	0
50	4"	0	NA	65.82	0	86.91	0	0
51	6"	0	NA	105.30	0	139.04	0	0
52	8"	0	NA	151.36	0	199.86	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill				-		-	
58								
59	<b>Subtotal</b>				<u>2,608</u>		<u>3,444</u>	<u>836</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Oaks

Docket No. 080121-WS

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

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 4 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	117	829	15.79	1,847
3	3/4"	0	0	23.70	0
4	1"	0	0	39.49	0
5	1-1/2"	0	0	78.97	0
6	2"	0	0	126.36	0
7	3"	0	0	252.72	0
8	4"	0	0	394.87	0
9	<b>Gallorage</b>				
10	Block 1		421	4.11	1,728
11	Block 2		143	4.11	588
12	Block 3		266	4.11	1,092
13	Total Residential	117	829		5,256
14	Average Bill				44.92
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	15.79	0
18	3/4"	0	0	23.70	0
19	1"	0	0	39.49	0
20	1-1/2"	0	0	78.97	0
21	2"	0	0	126.36	0
22	3"	0	0	252.72	0
23	4"	0	0	394.87	0
24	8"	0	0	1,263.61	0
25	Gallorage		0	4.11	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	15.79	0
33	3/4"	0	0	23.70	0
34	1"	0	0	39.49	0
35	1-1/2"	0	0	78.97	0
36	2"	0	0	126.36	0
37	3"	0	0	252.72	0
38	4"	0	0	394.87	0
39					
40	Gallorage		0	4.11	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	10.53	0
48	2"	0	NA	21.05	0
49	3"	0	NA	32.90	0
50	4"	0	NA	65.82	0
51	6"	0	NA	105.30	0
52	8"	0	NA	151.36	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				<u>5,256</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2s  
 Page: 1 of 4  
 Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	360	1,664	20.08	7,229	20.08		45.26	16,294
3	3/4"	0	0	-	0	20.08		45.26	0
4	1"	0	0	-	0	20.08		45.26	0
5	1-1/2"	0	0	-	0	20.08		45.26	0
6	2"	0	0	-	0	20.08		45.26	0
7	3"	0	0	-	0	20.08		45.26	0
8	4"	0	0	-	0	20.08		45.26	0
9	Gallongage cap (gallons)		6,000				6,000		
10	Capped Usage	-	1,384	8.29	11,470	8.29	1,384	8.73	12,079
11	Usage Above Cap	-	280				280		
12									
13	Total Residential	360	1,664		18,699		1,664		28,372
14	Average Bill				51.94				78.81
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	0	0	-	0	20.08		45.26	0
18	3/4"	0	0	-	0	30.13		67.89	0
19	1"	0	0	-	0	50.22		113.14	0
20	1-1/2"	0	0	-	0	100.43		226.29	0
21	2"	0	0	-	0	160.69		362.06	0
22	3"	0	0	-	0	321.39		724.12	0
23	4"	0	0	-	0	502.16		1,131.44	0
24									
25	Gallongage	-	0	-	0	9.98	0	10.48	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	20.08		45.26	0
33	3/4"	0	0	-	0	30.13		67.89	0
34	1"	0	0	-	0	50.22		113.14	0
35	1-1/2"	0	0	-	0	100.43		226.29	0
36	2"	0	0	-	0	160.69		362.06	0
37	3"	0	0	-	0	321.39		724.12	0
38	4"	0	0	-	0	502.16		1,131.44	0
39									
40	Gallongage	-	0	-	0	9.98	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	50.24		112.65	0
48	Cmrl. Wastewater Only	0	0	-	0	50.24		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	<b>Subtotal</b>				18,699				28,372
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	<b>Total Revenue</b>				18,699				28,372
59	Booked Revenue				18,823				
60	Difference				(124)				-0.7%

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Silver Lake Oaks

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	145	656	20.08	2,912
3	3/4"	0	0	20.08	0
4	1"	0	0	20.08	0
5	1-1/2"	0	0	20.08	0
6	2"	0	0	20.08	0
7	3"	0	0	20.08	0
8	4"	0	0	20.08	0
9	Gallongage cap		6,000		
10	Capped Usage		575	8.29	4,765
11	Usage Above Cap		81		
12					
13	Total Residential	145	656		7,677
14	Average Bill				52.94
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	20.08	0
18	3/4"	0	0	30.13	0
19	1"	0	0	50.22	0
20	1-1/2"	0	0	100.43	0
21	2"	0	0	160.69	0
22	3"	0	0	321.39	0
23	4"	0	0	502.16	0
24					
25	Gallongage		0	9.98	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	20.08	0
33	3/4"	0	0	30.13	0
34	1"	0	0	50.22	0
35	1-1/2"	0	0	100.43	0
36	2"	0	0	160.69	0
37	3"	0	0	321.39	0
38	4"	0	0	502.16	0
39					
40	Gallongage	-	0	9.98	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	50.24	0
48	Cmrl. Wastewater Only	0	0	50.24	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				<b>7,677</b>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Oaks  
 Docket No. 080121-WS  
 Schedule Period: 5/1/07 - 8/31/07 (Interim)  
 Water [ ] or Sewer [ X ]

Schedule: E-2s  
 Page: 3 of 4  
 Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	93	365	20.08	1,867	28.36	2,637	770
3	3/4"	0	0	20.08	0	28.36	0	0
4	1"	0	0	20.08	0	28.36	0	0
5	1-1/2"	0	0	20.08	0	28.36	0	0
6	2"	0	0	20.08	0	28.36	0	0
7	3"	0	0	20.08	0	28.36	0	0
8	4"	0	0	20.08	0	28.36	0	0
9	Gallorage cap		6,000					
10	Capped Usage	360		8.29	2,985	11.72	4,220	1,235
11	Usage Above Cap	5						
12								
13	Total Residential	93	365		4,853		6,858	2,005
14	Average Bill				52.18		73.74	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	20.08	0	28.36	0	0
18	3/4"	0	0	30.13	0	42.56	0	0
19	1"	0	0	50.22	0	70.93	0	0
20	1-1/2"	0	0	100.43	0	142.42	0	0
21	2"	0	0	160.69	0	226.96	0	0
22	3"	0	0	321.39	0	453.92	0	0
23	4"	0	0	502.16	0	709.25	0	0
24								
25	Gallorage		0	9.98	0	14.10	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	20.08	0	28.36	0	0
33	3/4"	0	0	30.13	0	42.56	0	0
34	1"	0	0	50.22	0	70.93	0	0
35	1-1/2"	0	0	100.43	0	142.42	0	0
36	2"	0	0	160.69	0	226.96	0	0
37	3"	0	0	321.39	0	453.92	0	0
38	4"	0	0	502.16	0	709.25	0	0
39								
40	Gallorage	-	0	9.98	0	14.10	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	50.24	0	70.96	0	0
48	Comml. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	<b>Subtotal</b>				4,853		6,858	2,005



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [ ] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	122	643	20.08	2,450
3	3/4"	0	0	20.08	0
4	1"	0	0	20.08	0
5	1-1/2"	0	0	20.08	0
6	2"	0	0	20.08	0
7	3"	0	0	20.08	0
8	4"	0	0	20.08	0
9	Gallonge cap		6,000		
10	Capped Usage		449	8.29	3,720
11	Usage Above Cap		194		
12					
13	Total Residential	122	643		6,169
14	Average Bill				50.57
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	20.08	0
18	3/4"	0	0	30.13	0
19	1"	0	0	50.22	0
20	1-1/2"	0	0	100.43	0
21	2"	0	0	160.69	0
22	3"	0	0	321.39	0
23	4"	0	0	502.16	0
24					
25	Gallonge		0	9.98	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	20.08	0
33	3/4"	0	0	30.13	0
34	1"	0	0	50.22	0
35	1-1/2"	0	0	100.43	0
36	2"	0	0	160.69	0
37	3"	0	0	321.39	0
38	4"	0	0	502.16	0
39					
40	Gallonge	-	0	9.98	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	50.24	0
48	Comrl. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				<b>6,169</b>

**Customer Monthly Billing Schedule**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: E-3  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	39	0	0	0	0	0	39
2	Feb-07	38	0	0	0	0	0	38
3	Mar-07	38	0	0	0	0	0	38
4	Apr-07	35	0	0	0	0	0	35
5	May-07	35	0	0	0	0	0	35
6	Jun-07	36	0	0	0	0	0	36
7	Jul-07	36	0	0	0	0	0	36
8	Aug-07	27	0	0	0	0	0	27
9	Sep-07	28	0	0	0	0	0	28
10	Oct-07	25	0	0	0	0	0	25
11	Nov-07	25	0	0	0	0	0	25
12	Dec-07	26	0	0	0	0	0	26
13	Total Water	388	0	0	0	0	0	388

**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	39	0	0	0	0	0	39
15	Feb-07	38	0	0	0	0	0	38
16	Mar-07	38	0	0	0	0	0	38
17	Apr-07	35	0	0	0	0	0	35
18	May-07	35	0	0	0	0	0	35
19	Jun-07	36	0	0	0	0	0	36
20	Jul-07	36	0	0	0	0	0	36
21	Aug-07	27	0	0	0	0	0	27
22	Sep-07	28	0	0	0	0	0	28
23	Oct-07	25	0	0	0	0	0	25
24	Nov-07	25	0	0	0	0	0	25
25	Dec-07	26	0	0	0	0	0	26
26	Total Sewer	388	0	0	0	0	0	388

Miscellaneous Service Charges

Florida Public Service Commission

Silver Lake Oaks  
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007

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.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00		75.00	
12									
13	Normal Reconnect	15.00	-			50.00		75.00	
14									
15	Violation Reconnect	At Cost	-			Actual cost		Actual cost	
16									
17	Premises Visit	10.00	-			50.00		75.00	
18									
19	Late Payment Fees	-				5.00			
20									
21									

**DEPOSITS (REFUNDABLE)**

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	30.00		30.00	
24	not specified	5/8 X 3/4"	-		-	
25	not specified	1"	-		-	
26	not specified	1.5"	-		-	
27	not specified	Over 2"	-		-	
28						
29						
30	Residential	All sizes	-		-	
31	Residential	5/8 X 3/4"	-	84.05	-	157.62
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes	-	Two x est'd	-	Two x est'd
				monthly Bill		monthly Bill
37	General	5/8 X 3/4"	-		-	
38	General	1"	-		-	
39	General	1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

Silver Lake Oaks

Schedule: E-4

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Explanation: Provide a schedule of derivation of charges

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	<b>Field Employee</b>								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				<b>Rate</b>					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	<b>Field Employees Loaded Cost</b>					<u>20.27</u>			
17									
18	<b>Office Employee</b>								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				<b>Rate</b>					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	<b>Office Employees Loaded Cost</b>					<u>26.88</u>			
29									
30	<b>Calculation of Miscellaneous Service Charges</b>								
31	Description	# Hours		Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee	
32	<b>Collect Delinquent Account</b>								
33	(CSR takes average 1 hour to process the delinquent account work.)								
34	Office	1		26.88	26.88	-	<u>26.88</u>	<b>25.00</b>	
35									
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>								
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)								
38	Field	1.5		20.27	30.40	-	30.40		
39	Office	0.75		26.88	20.16	-	20.16		
40	Total				<u>50.56</u>	-	<u>50.56</u>	<b>50.00</b>	
41									
42									
43	<b>Connections, Premises Visits / Service Calls After Hours</b>								
44	= 1.5 X Connections in Normal Hours above				75.85	-	<u>75.85</u>	<b>75.00</b>	
45									
46	<b>Reconnect Disconnected Service in Normal Hours</b>								
47	(= Collect Del. Acct + Connections in Normal Hours above)				77.44	-	<u>77.44</u>	<b>75.00</b>	
48									
49	<b>Reconnect Disconnected Service After Hours</b>								
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)								
51	= 1.5 X Reconnect in Normal Hours above				116.17	-	116.17		
52	Answering Service Cost					2.00	2.00		
53	Total				<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	<b>115.00</b>	
54									
55									
56	<b>Customer requested change of mailing address</b>								
57	Office	0.12		26.88	3.23	-	<u>3.23</u>	<b>3.00</b>	

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

## Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	60	0	0	0	0	60
2	Feb-07	30	0	0	0	0	30
3	Mar-07	15	0	0	0	0	15
4	Apr-07	45	0	0	0	0	45
5	May-07	0	15	0	0	0	15
6	Jun-07	0	75	0	0	20	95
7	Jul-07	0	30	0	0	20	50
8	Aug-07	30	30	0	0	40	100
9	Sep-07	15	0	0	0	40	55
10	Oct-07	15	0	0	0	0	15
11	Nov-07	15	15	0	0	0	30
12	Dec-07	45	0	0	0	20	65
13							
14	Total Water	270	165	0	0	140	575
15	Annual Events	18	11	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	900	550	0	0	140	1,590
<b>SEWER</b>							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50 Actual cost		50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule****Florida Public Service Commission****Silver Lake Oaks**

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	<b>Any fire hydrant information is detailed on enclosed system maps</b>		

**Private Fire Protection Service****Florida Public Service Commission****Silver Lake Oaks**

Schedule: E-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

Explanation: Provide a schedule of private fire protection service by size of connection.

This schedule is not required for a sewer only rate application.

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

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
---	---	--	--

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Silver Lake Oaks**

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	(1)	(2)
No.	Type	Description

None



**Tax or Franchise Fee Schedule****Florida Public Service Commission****Silver Lake Oaks**

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
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	596	Included in overall cost of service	None
<b>SEWER</b>					
2	Regulatory Assessment Fee	Florida Public Service Comm.	847	Included in overall cost of service	None

## Service Availability Charges Schedule

## Florida Public Service Commission

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	170.00	
30		4" paved	548.00	
31		6" unpaved	227.00	
32		6" paved	605.00	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**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 Oaks**

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 Oaks**

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

**See attached Bill Analyses**

**Silver Lake Oaks  
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 Oaks  
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	140	0	151	4	(14)	
2	Feb-07	125	0	135	4	(13)	
3	Mar-07	128	0	138	4	(13)	
4	Apr-07	145	0	156	4	(15)	
5	May-07	168	0	83	4	81	
6	Jun-07	145	0	72	4	70	
7	Jul-07	153	0	76	4	74	
8	Aug-07	141	0	70	4	68	
9	Sep-07	146	0	169	4	(27)	
10	Oct-07	177	0	205	4	(32)	
11	Nov-07	244	0	283	4	(43)	
12	Dec-07	148	0	172	4	(27)	
13	<b>TOTAL</b>	<b>1,860</b>	<b>0</b>	<b>1,710</b>	<b>42</b>	<b>108</b>	<b>5.8%</b>



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

**Silver Lake Oaks  
Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: F-2  
Page: 1 of 1  
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	151	0	0	0	151	0
2	Feb	145	0	0	0	145	0
3	Mar	144	0	0	0	144	0
4	Apr	151	0	0	0	151	0
5	May	169	0	0	0	169	0
6	Jun	146	0	0	0	146	0
7	Jul	143	0	0	0	143	0
8	Aug	140	0	0	0	140	0
9	Sep	143	0	0	0	143	0
10	Oct	240	0	0	0	240	0
11	Nov	212	0	0	0	212	0
12	Dec	147	0	0	0	147	0
13	<b>Total</b>	<b>1,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,931</b>	<b>0</b>

**Water Treatment Plant Data**

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

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.		100,800
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.	11/22/07	15,000
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 11/22/07	15,000
		2 11/20/07	12,300
		3 11/21/07	11,400
		4 11/24/07	10,667
		5 11/25/07	10,667
		Average	<u>12,007</u>
4	Average Daily Flow		5,095
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Silver Lake Oaks**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>15,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>5,000</u>

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Silver Lake Oaks  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>WELLS, Interim</b>														
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 U&U Calculated	Wells Interim U&U Used	
1	yes	10.42	20.83	-	10.42	-	1.00	10.42	75	75	-	n/a	100.00%	

**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 U&U Calculated	Wells Permanent U&U Used *
2	yes	no	10.42	1.00	-	-	-	15,000	75	75	-	-	0.00%	100.00%
3														
4														
5	* This system has a single well and is therefore 100% Used and Useful.													

**STORAGE**

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	12,007	24,014	10,800	2	100.00%	No	15,000	1.00	-	-	15,000	10,800	138.89%	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Silver Lake Oaks**  
**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)	Average Daily 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	5,290	5,219	N/A	-	1.00	5,290	12,000	44.08%	<b>44.08%</b>		
2											

**Inflow and Infiltration Calculations**

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	1,722	13,776	-	-	13,776	2.61	1,305	476,159	166,350	642,509	1,663,500
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	100.00%	1,663,500	1,330,800	-	-	1,330,800	1,973,309	1,930,000	(43,309)	N/A	N/A
5											

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

**Florida Public Service Commission**

**Silver Lake Oaks**

**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
<b>Water</b>					
1	36.0	52	69.23%	69.23%	<b>69.23%</b>
<b>Sewer</b>					
2	35.0	53	66.04%	66.04%	<b>66.04%</b>

\* 2012 Trended ERCs based on Consumption & Map Counts

## Margin Reserve Calculations - Water &amp; Sewer

Florida Public Service Commission

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	50.0	50.0	50.9	
2	2004	50.6	50.6	49.6	
3	2005	49.5	49.5	48.3	
4	2006	45.3	45.3	46.9	
5	2007	46.0	46.0	45.6	
6	2008			44.3	-2.92%
7	2009			42.9	-3.01%
8	2010			41.6	-3.11%
9	2011			40.3	-3.21%
10	2012			38.9	-3.31% 5 yrs beyond 2007

X Coefficient(s) (1.333)

<b>SEWER</b>					
11	2003	50.0	50.0	51.1	
12	2004	50.6	50.6	49.6	
13	2005	49.5	49.5	48.0	
14	2006	45.0	45.0	46.5	
15	2007	45.0	45.0	44.9	
16	2008			43.3	-3.47%
17	2009			41.8	-3.60%
18	2010			40.2	-3.73%
19	2011			38.7	-3.87%
20	2012			37.1	-4.03% 5 yrs beyond 2005

X Coefficient(s) (1.558)

## Equivalent Residential Connections - Water

## Florida Public Service Commission

Silver Lake Oaks

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	37	39	38.0	1,382	36.368	1,382	38.0	
2	2004	39	37	38.0	1,478	38.895	1,478	38.0	0.00%
3	2005	37	37	37.0	1,686	45.568	1,686	37.0	-2.63%
4	2006	37	37	37.0	1,753	47.378	1,753	37.0	0.00%
5	2007	37	26	31.5	1,697	53.873	1,697	31.5	-14.86%
Average Growth Through 5-Year Period (Col. 8)									-4.58%



## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Silver Lake Oaks

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	37	39	38.0	1,268	33.368	1,268	38.0	
2	2004	39	37	38.0	1,346	35.421	1,346	38.0	0.00%
3	2005	37	37	37.0	1,517	41.000	1,517	37.0	-2.63%
4	2006	37	37	37.0	1,501	40.568	1,501	37.0	0.00%
5	2007	37	26	31.5	1,458	46.286	1,458	31.5	-14.86%
Average Growth Through 5-Year Period (Col. 8)									-4.58%

**Silver Lake Oaks**  
**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 Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] Sewer [ X ]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>WATER</b>					<b>SEWER</b>			
			49.9%	12.6%			104.1%	44.5%
1	<b>Residential</b>				<b>Residential</b>			
2	5/8" X 3/4"	15.79	23.67	17.78	All Meter Sizes	20.08	40.98	29.02
3	3/4"	23.70	35.52	26.69	3/4"	-	-	-
4	1"	39.49	59.19	44.47	1"	-	-	-
5	1-1/2"	78.97	118.37	88.92	1-1/2"	-	-	-
6	2"	126.36	189.40	142.29	2"	-	-	-
7	3"	252.72	378.80	284.57	3"	-	-	-
8	4"	394.87	591.86	444.64	4"	-	-	-
9	6"	789.76	1,183.76	889.29	6"	-	-	-
10	8"	1,263.61	1,894.01	1,422.87	8"	-	-	-
11	10"	1,816.44	2,722.63	2,045.37	10"	-	-	-
12	Gallage, Block 1	4.11	6.16	4.63	Gallage cap (gallons)	6,000	6,000	6,000
13	Block 2	4.11	6.16	4.63	Gallage charge	8.29	16.92	11.98
14	Block 3	4.11	6.16	4.63				
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	15.79	23.67	17.78	5/8" X 3/4"	20.08	40.98	29.02
17	3/4"	23.70	35.52	26.69	3/4"	30.13	61.49	43.54
18	1"	39.49	59.19	44.47	1"	50.22	102.48	72.57
19	1-1/2"	78.97	118.37	88.92	1-1/2"	100.43	204.95	145.12
20	2"	126.36	189.40	142.29	2"	160.69	327.92	232.19
21	3"	252.72	378.80	284.57	3"	321.39	655.86	464.40
22	4"	394.87	591.86	444.64	4"	502.16	1,024.75	725.61
23	6"	789.76	1,183.76	889.29	6"	1,004.33	2,049.52	1,451.24
24	8"	1,263.61	1,894.01	1,422.87	8"	1,606.92	3,279.22	2,321.98
25	10"	1,816.44	2,722.63	2,045.37	10"	2,309.94	4,713.86	3,337.83
26	Gallage charge	4.11	6.16	4.63	Gallage charge	9.98	20.37	14.42
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	10.53	15.78	11.86	Res. Wastewater Only	50.24	102.52	72.60
29	3"	21.05	31.55	23.70	Cmrl. Wastewater Only	50.24	102.52	72.60
30	4"	32.90	49.31	37.05	Sprinkler Heads	-	-	-
31	6"	65.82	98.66	74.12	Reuse	-	-	-
32	8"	105.30	157.83	118.57				
33	10"	151.36	226.87	170.44				

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

## Silver Lake Oaks

Schedule: G-2

## Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical [X] Projected [ ]

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	118,246	(1,033)	0	117,213	A-5
2	Utility Land & Land Rights	1,070		0	1,070	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(33,764)	489	0	(33,274)	A-9
5	Less: CIAC	(4,739)	0	0	(4,739)	A-12
6	Accumulated Amortization of CIAC	2,711	0	0	2,711	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	4,039		0	4,039	A-1
11	Total Rate Base	87,563	(544)	0	87,020	
<b>SEWER</b>						
12	Utility Plant in Service	105,634	(32,073)	0	73,561	A-6
13	Utility Land & Land Rights	6,602		0	6,602	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(81,117)	24,608	0	(56,509)	A-10
16	Less: CIAC	(18,397)	0	0	(18,397)	A-12
17	Accumulated Amortization of CIAC	12,217	0	0	12,217	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	8,406		0	8,406	A-2
21	Total Rate Base	33,345	(7,465)	0	25,880	

## Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

## Silver Lake Oaks

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	<u>(1,033)</u>	<u>(32,073)</u>
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		
6			
7	Accumulated Depreciation	<u>489</u>	<u>24,608</u>
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		
10			
11			
12	Total Rate Base	<u><u>(544)</u></u>	<u><u>(7,465)</u></u>

## Schedule of Net Operating Income - Interim

Florida Public Service Commission

## Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules	
<b>Water</b>										
1	Water Sales Revenues	12,522		0	12,522	27,570	40,092	220.18%	49.9%	E-2w
2	Other Revenues	575		0	575	0	575			E-2w
3	OPERATING REVENUES	13,097	0	0	13,097	27,570	40,667			
4	Operation & Maintenance	21,071		0	21,071	407	21,478			B-5
5	Depreciation, net of CIAC Amort.	4,074	(23)	0	4,051		4,051			B-13
6	Amortization	159		0	159		159			
7	Taxes Other Than Income	3,947	228	0	4,175	1,240	5,415			B-15
8	Provision for Income Taxes	(6,954)		0	(6,954)	10,000	3,046			C-1
9	OPERATING EXPENSES	22,297	205	0	22,502	11,647	34,149			
10	NET OPERATING INCOME	(9,200)	(205)	0	(9,405)	15,923	6,518			
11	RATE BASE	87,020			87,020		87,020			A-1
12	RATE OF RETURN	-10.57%			-10.81%		7.49%			
<b>Sewer</b>										
13	Sewer Sales Revenues	18,699		0	18,699	29,592	48,291	158.26%	104.1%	E-2s
14	Other Revenues	0		0	0	0	0			E-2s
15	OPERATING REVENUES	18,699	0	0	18,699	29,592	48,291			
16	Operation & Maintenance	37,705		0	37,705	437	38,142			B-6
17	Depreciation, net of CIAC Amort.	4,976	(1,449)	0	3,527		3,527			B-14
18	Amortization	149		0	149		149			
19	Taxes Other Than Income	740	1,595	0	2,335	1,331	3,666			B-15
20	Provision for Income Taxes	(9,850)		0	(9,850)	10,733	884			C-1
21	OPERATING EXPENSES	33,720	146	0	33,865	12,501	46,367			
22	NET OPERATING INCOME	(15,021)	(146)	0	(15,166)	17,091	1,925			
23	RATE BASE	25,880			25,880		25,880			A-2
24	RATE OF RETURN	-58.04%			-58.60%		7.44%			

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Silver Lake Oaks

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	(23)	(1,449)
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	228	1,595
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	27,570	29,592
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	407	437
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,241	1,332
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	13,097	18,699
18	Plus Required Revenue Adjustment	27,570	29,592
19	Rate Year Revenue at Proposed Rates	40,667	48,291
20			
21	Less Operating Expenses Before Income Taxes	(31,103)	(45,483)
22	Less Interest Expense	(1,668)	(518)
23	Taxable Income	7,896	2,291
24	Income Tax at Composite Rate of 38.58%	3,046	884
25	Less Income Tax at Present Rates	6,954	9,850
26			
27	Income Tax Adjustment	10,000	10,733



## Schedule of Requested Cost of Capital

Florida Public Service Commission

## Silver Lake Oaks

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ ] Projected [ ]

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	31,730	36.46%	5.10%	1.86%	1,619	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	52,448	60.27%	9.25%	5.57%	4,850	D-2
5 Customer Deposits	820	0.94%	6.00%	0.06%	49	D-2
6 Accumulated Deferred Income Taxes	2,022	2.32%	0.00%	0.00%	0	D-2
7 Total	<u>87,020</u>	<u>100.00%</u>		<u>7.49%</u>	<u>6,518</u>	
<b>SEWER</b>						
8 Long-Term Debt	9,205	35.57%	5.10%	1.81%	470	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	15,215	58.79%	9.25%	5.44%	1,407	D-2
12 Customer Deposits	802	3.10%	6.00%	0.19%	48	D-2
13 Accumulated Deferred Income Taxes	658	2.54%	0.00%	0.00%	0	D-2
14 Total	<u>25,880</u>	<u>100.00%</u>		<u>7.44%</u>	<u>1,925</u>	

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