

**AUF Sewer Rate Band 1
Sewer**

Docket No. 100330-WS

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

Highlands, Lake
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

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For a "Class A" Utility
In

Highlands, Lake
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending April 30, 2010

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Filed September 1, 2010

ALL OTHERS

2000

ALL OTHERS

ALL OTHERS

ALL OTHERS

2

ALL OTHERS

ALL OTHERS

ALL OTHERS

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ALL OTHERS

AUF Sewer Rate Band 1 RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R J Pasceri

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)		(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year			Pro Forma Test Year		
Line		Average		Adjusted		Adjusted	
No.	Description	Balance		Average		Average	Supporting
		Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	0	0	0	0	0	A-5
2	Utility Land & Land Rights	0	0	0	0	0	A-5
3	Less: Non-Used & Useful Components	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	0	0	0	0	A-9
6	Less: CIAC	0	0	0	0	0	A-12
7	Accumulated Amortization of CIAC	0	0	0	0	0	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	0	0	0	0	A-17, A-3
12	Total Rate Base	0	0	0	0	0	

Schedule of Sewer Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R J Pasceri

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

(1) Line No. Description	(2) (3) (4) Historical Test Year			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	1,484,256	90,546	1,574,802	102,567	1,677,369	A-6
2 Utility Land & Land Rights	108,974	0	108,974	0	108,974	A-6
3 Less: Non-Used & Useful Components	0	(40,732)	(40,732)	(12,903)	(53,636)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(910,328)	(37,063)	(947,391)	(7,976)	(955,368)	A-10
6 Less: CIAC	(619,088)	0	(619,088)	0	(619,088)	A-12
7 Accumulated Amortization of CIAC	436,809	0	436,809	0	436,809	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	144,386	144,386	11,082	155,469	A-17, A-3
12 Total Rate Base	500,622	157,137	657,759	92,769	750,529	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected [X]

Schedule:

A-3

Page:

1 of 3

Preparer:

R J Pasceri

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	Total for Allocation	(2) Water	(3) Sewer	(4) Supporting Schedules
1	ALLOCATION PERCENTS USED BELOW				
2	Customer Count 12/31/09, This Rate Group		0	1,037	
3	Count & % of AUF-Consolidated	23,520	0.00%	4.41%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		-	90,546	A-5, A-6
8			-	-	
9			-	-	
10			-	-	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		-	90,546	
14					
15					
16	UTILITY LAND & LAND RIGHTS				A-5, A-6
17	Test Year Normalization				
18			-	-	
19			-	-	
20	Total Test Year Adjustments		-	-	
21					
22	NON-USED & USEFUL (calculated on A-5, -6, -9, -10)				A-7
23	Test Year Normalization		NA	(40,732)	
24					
25	Pro Forma Adjustments		NA	(12,903)	
26					
27	CONSTRUCTION WORK IN PROGRESS				
28	Not Applicable		-	-	
29					
30	ACCUMULATED DEPRECIATION				A-9, A-10
31	Test Year Normalization				
32	Allocation of Corporate IT		-	37,063	
33			-	-	
34			-	-	
35			-	-	
36			-	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		-	37,063	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 1
 Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical [X] Projected [X]

Schedule: A-3
 Page: 2 of 3
 Preparer: R J Pasceri

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2	Test Year Normalization			
3		-	-	
4		-	-	
5	Total Test Year Adjustments	-	-	
6				
7	ACCUMULATED AMORTIZATION OF CIAC			A-14
8	Test Year Normalization			
9		-	-	
10		-	-	
11		-	-	
12	Total Test Year Adjustments	-	-	
13				
14				
15	WORKING CAPITAL ALLOWANCE			
16	Test Year Normalization			
17	TY Based on Balance Sheet method; details on A-17	-	144,386	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	-	11,082	B-10

Schedule of Adjustments to Rate Base

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected [X]

Florida Public Service Commission

Schedule:

A-3

Page:

3 of 3

Preparer:

R J Pasceri

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) Acct	(2) Prjct#	(3) Description	(4) UPIS W&S	(5) UPIS Water	(6) UPIS Sewer	(7) AccDepr W&S	(8) AccDepr Water	(9) AccDepr Sewer
1	UPIS & ACCUMULATED DEPRECIATION Pro Forma Adjustments								
2	330.40	1.1			-	-		-	-
3	330.40	1.2			-	-		-	-
4	330.40	1.3			-	-		-	-
5	330.40	1.4			-	-		-	-
6	331.40	2			-	-		-	-
7	330.40	3			-	-		-	-
8	361.20	4			-	-		-	-
9	361.20	5			-	-		-	-
10	361.20	6			-	-		-	-
11	380.40	7			-	-		-	-
12	355.30	8			-	-		-	-
13	354.40	9			-	-		-	-
14	380.40	10			-	-		-	-
15	330.40	11			-	-		-	-
16	331.40	12			-	-		-	-
17	320.30	13			-	-		-	-
18	320.30	14			-	-		-	-
19	380.40	15			-	-		-	-
20	320.30	16			-	-		-	-
21	380.40	17			-	-		-	-
22	320.30	18			-	-		-	-
23	330.40	19			-	-		-	-
24	380.40	20			-	-		-	-
25	360.20	21			-	-		-	-
26	380.40	22			-	-		-	-
27	320.30	23			-	-		-	-
28	320.30	24			-	-		-	-
29	380.40	25	WWTF improvements - Valencia Terrace Sewer		-	82,071		-	4,560
30	320.30	26			-	-		-	-
31	320.30	27			-	-		-	-
32	320.30	28			-	-		-	-
33	320.30	29			-	-		-	-
34	331.40	30			-	-		-	-
35	354.40	31			-	-		-	-
36	354.50	32			-	-		-	-
37	320.30	33			-	-		-	-
38	380.40	34			-	-		-	-
39	311.20	35			-	-		-	-
40	341.50	36.1			-	-		-	-
41	391.70	36.1			-	-		-	-
42	341.50	36.2			-	-		-	-
43	391.70	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279		8,830	33,387		1,472
44	340.51	37			-	-		-	-
45	390.71	37	Administrative Assets, IT - AUF Tot & Allocation	264,584		11,666	44,106		1,945
46			Total		-	102,567		-	7,976

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

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-4

Page: 1 of 2

Preparer: R J Pasceri

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.

	(1)	(2)	(3)
Line		Water	Sewer
No.	Description	Year End Balance	Year End Balance
The balances for this rate group begin with the date that rate base was last established by PSC			
1	2001		
2	12/31/01 Balance	NA	
3			
4	2002		
5	Additions	NA	
6	Retirements	NA	
7	Adjustments	NA	
8	12/31/02 Balance	NA	
9			
10	2003		
11	Additions	NA	
12	Retirements	NA	
13	Adjustments	NA	
14	12/31/03 Balance	NA	
15			
16	2004		
17	Additions	NA	
18	Retirements	NA	
19	Adjustments	NA	
20	12/31/04 Balance	NA	
21			
22	2005		
23	Additions	NA	
24	Retirements	NA	
25	Adjustments	NA	
26	12/31/05 Balance	NA	
27			
28	2006		
29	Additions	NA	
30	Retirements	NA	
31	Adjustments	NA	
32	12/31/06 Balance	NA	

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

Florida Public Service Commission

AUF Sewer Rate Band 1
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

Schedule: A-4
 Page: 2 of 2
 Preparer: R J Pasceri

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	1,549,750
6			
7	2008		
8	Additions	NA	43,854
9	Retirements	NA	(8,455)
10	Adjustments	NA	
11	12/31/08 Balance	NA	1,585,149
12			
13	2009		
14	Additions	NA	21,568
15	Retirements	NA	(8,313)
16	Adjustments	NA	
17	12/31/09 Balance	NA	1,598,404
18			
19	2010		
20	Additions	NA	3,935
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	1,602,339
24			
25	Admin Allocation	NA	98,751
26	Ending Balance (incl Allocation)	NA	1,701,090

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-5

Page: 1 of 4

Preparer: R J Pasceri

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

(1) Line No.	(2) Acct No. Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
		(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0.00%	0	0	0.00%	0
3	302.1 Franchises	0	0.00%	0	0	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3 Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3 Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4 Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4 Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0
28	333.4 Services	0	0.00%	0	0	0.00%	0
29	334.4 Meters & Meter Installations	0	0.00%	0	0	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	0	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	0	0.00%	0	0	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	0		0	0		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 4

Preparer: R J Pasceri

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 month of the prior year.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant In Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

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Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 4 of 4

Preparer: R J Pasceri

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 month of the prior year.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-6

Page: 1 of 4

Preparer: R J Pasceri

Explanation: Provide the Avg. Sewer Plant in Service by Primary Account and the calculation of the Avg. Non-U&U Plant in Service

Line No.	Acct No.	Account Name	Historical Test Year			Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	11,343	0.00%	0	0	0.00%	0
3	352.1	Franchises	548	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	4,660	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	17,314	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	679	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	40,069	4.24%	1,697	0	4.24%	0
10	361.2	Collection Sewers - Gravity	406,816	4.24%	17,233	0	4.24%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	63,984	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	5,963	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	8,098	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	91,000	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	27,192	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	21,269	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	168,249	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	13,314	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	276,798	16.65%	46,079	0	16.65%	0
26	355.4	Power Generation Equipment	17,947	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	294,804	16.65%	49,076	82,071	16.65%	13,662
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	20,860	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	3,192	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	24,040	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	2,084	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	1,514	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	2,126	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	12,160	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	90,546	0.00%	0	11,666	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	8,830	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	3,490	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	42,983	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	10,734	0.00%	0	0	0.00%	0
63		TOTAL	1,683,776		114,085	102,567		13,662

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 4

Preparer: R J Pasceri

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 month of the prior year.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343
3	352.1	Franchises	548	548	548	548	548	548	548	548	548	548	548	548	548	548
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	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660
7	354.2	Structures & Improvements	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
8	355.2	Power Generation Equipment	679	679	679	679	679	679	679	679	679	679	679	679	679	679
9	360.2	Collection Sewers - Force	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069
10	361.2	Collection Sewers - Gravity	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816
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	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984
13	364.2	Flow Measuring Devices	2,665	2,665	2,665	2,665	3,838	3,838	8,455	8,455	8,455	8,455	8,455	8,455	8,455	5,963
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
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	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
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	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192
20	370.3	Receiving Wells	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269
21	371.3	Pumping Equipment	165,253	165,253	165,253	165,253	167,925	169,549	169,549	169,549	169,549	169,549	169,549	169,549	171,451	168,249
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	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314
25	354.4	Structures & Improvements	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	278,362	278,362	276,798
26	355.4	Power Generation Equipment	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947
27	380.4	Treatment & Disposal Equipment	290,832	290,832	290,832	290,832	295,884	296,655	296,655	296,655	296,655	296,655	296,655	296,655	296,655	294,804
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	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
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	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040
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	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084
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	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
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	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126
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	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160
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	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490
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	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983
62	398.7	Other Tangible Plant	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734
63		TOTAL	1,582,495	1,582,495	1,582,495	1,582,495	1,591,392	1,593,787	1,598,404	1,598,404	1,598,404	1,598,404	1,600,437	1,600,437	1,602,339	1,593,230
64		Subtotal Land & Land Rights	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-W5

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	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	81,416	82,430	82,430	82,673	86,866	92,001	92,001	92,001	96,632	96,632	96,632	96,632	98,751	90,546
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	81,416	82,430	82,430	82,673	86,866	92,001	92,001	92,001	96,632	96,632	96,632	96,632	98,751	90,546
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 4 of 4

Preparer: R J Pasceri

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 month of the prior year.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343
3	352.1	Franchises	548	548	548	548	548	548	548	548	548	548	548	548	548	548
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	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660	4,660
7	354.2	Structures & Improvements	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
8	355.2	Power Generation Equipment	679	679	679	679	679	679	679	679	679	679	679	679	679	679
9	380.2	Collection Sewers - Force	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069
10	381.2	Collection Sewers - Gravity	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816	406,816
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984	63,984
13	384.2	Flow Measuring Devices	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665
14	385.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
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	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
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	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192
20	370.3	Receiving Wells	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269	21,269
21	371.3	Pumping Equipment	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253	165,253
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	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314
25	354.4	Structures & Improvements	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329	276,329
26	355.4	Power Generation Equipment	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947
27	380.4	Treatment & Disposal Equipment	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832	290,832
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	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860	20,860
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
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	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040	24,040
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	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.8	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.8	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.8	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.8	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.8	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.8	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
48	375.8	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.8	Other Plant & Misc. Equipment	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126
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	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160
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	81,416	82,430	82,430	82,673	86,866	92,001	92,001	92,001	96,632	96,632	96,632	96,632	98,751	90,546
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	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490
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	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983
62	398.7	Other Tangible Plant	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734	10,734
63		TOTAL	1,663,911	1,664,925	1,664,925	1,665,168	1,678,258	1,685,788	1,690,405	1,690,405	1,695,036	1,695,036	1,697,069	1,697,069	1,701,090	1,683,776
64		Subtotal Land & Land Rights	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974	108,974

Non-Used and Useful Plant - Summary

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: R J Pasceri

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

Provide additional support schedules, if necessary.

	(1)	(2)	(3)	(4)	(5)
		Historical Test Year	Pro Forma Test Year		
Line		Adjusted		Adjusted	Supporting
No.	Description	Balance	Adjustments	Balance	Schedules
Water					
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
Sewer					
9	Plant in Service	114,085	13,662	127,748	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	(73,353)	(759)	(74,112)	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	40,732	12,903	53,636	

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

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-8

Page: 1 of 2

Preparer: R J Pasceri

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.

		(1)	(2)	(3)
Line			Water	Sewer
No.	Description		Year End	Year End
			Balance	Balance
The balances for this rate group begin with the date that rate base was last established by PSC				
1	2001			
2	12/31/01 Balance		NA	
3				
4	2002			
5	Additions		NA	
6	Retirements		NA	
7	Adjustments		NA	
8	12/31/02 Balance		NA	
9				
10	2003			
11	Additions		NA	
12	Retirements		NA	
13	Adjustments		NA	
14	12/31/03 Balance		NA	
15				
16	2004			
17	Additions		NA	
18	Retirements		NA	
19	Adjustments		NA	
20	12/31/04 Balance		NA	
21				
22	2005			
23	Additions		NA	
24	Retirements		NA	
25	Adjustments		NA	
26	12/31/05 Balance		NA	
27				
28	2006			
29	Additions		NA	
30	Retirements		NA	
31	Adjustments		NA	
32	12/31/06 Balance		NA	

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

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-8

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	837,112
6			
7	2008		
8	Additions	NA	48,074
9	Retirements	NA	(8,455)
10	Adjustments	NA	
11	12/31/08 Balance	NA	876,731
12			
13	2009		
14	Additions	NA	49,187
15	Retirements	NA	(8,313)
16	Adjustments	NA	
17	12/31/09 Balance	NA	917,606
18			
19	2010		
20	Additions	NA	14,855
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	932,462
24			
25	Admin Allocation	NA	45,015
26	Ending Balance (incl Allocation)	NA	977,477

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-9

Page: 1 of 4

Preparer: R J Pasceri

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.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	0	0.00%	0	0	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	0	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	0	0.00%	0	0	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	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 4

Preparer: R J Pasceri

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 month of the prior year.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-10

Page: 1 of 4

Preparer: R J Pasceri

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			Adjusted Balance	(4) Non-Used & Useful %	(5) Balance	Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	3,842	0.00%	0	0	0.00%	0
3	352.1	Franchises	253	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	(9,165)	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	93	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	(5,029)	4.24%	(213)	0	4.24%	0
10	361.2	Collection Sewers - Gravity	242,089	4.24%	10,255	0	4.24%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	36,384	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	2,952	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	8,098	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	3,852	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	11,684	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	131,254	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	163,118	16.65%	27,154	0	16.65%	0
26	355.4	Power Generation Equipment	3,549	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	217,196	16.65%	36,157	4,560	16.65%	759
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	12,739	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	3,363	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	11,988	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	354	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	238	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	216	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	20,531	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	37,063	0.00%	0	1,945	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	1,472	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	243	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	45,477	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	5,009	0.00%	0	0	0.00%	0
63		TOTAL	947,391		73,353	7,976		759

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 2 of 4

Preparer: R J Pasceri

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 month of the prior year.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	3,700	3,724	3,748	3,771	3,795	3,818	3,842	3,866	3,889	3,913	3,937	3,960	3,984	3,842
3	352.1	Franchises	246	247	248	249	250	251	253	254	255	256	257	258	259	253
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	(9,436)	(9,391)	(9,345)	(9,300)	(9,255)	(9,210)	(9,165)	(9,120)	(9,075)	(9,030)	(8,985)	(8,940)	(8,895)	(9,165)
8	355.2	Power Generation Equipment	76	79	82	85	88	91	93	96	99	102	105	108	110	93
9	360.2	Collection Sewers - Force	(5,697)	(5,586)	(5,475)	(5,363)	(5,252)	(5,141)	(5,029)	(4,918)	(4,807)	(4,696)	(4,584)	(4,473)	(4,362)	(5,029)
10	361.2	Collection Sewers - Gravity	237,568	238,322	239,075	239,828	240,582	241,335	242,089	242,842	243,595	244,349	245,102	245,855	246,609	242,089
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	35,542	35,682	35,823	35,963	36,103	36,244	36,384	36,524	36,665	36,805	36,945	37,086	37,226	36,384
13	364.2	Flow Measuring Devices	3,199	3,199	3,199	3,199	3,235	3,271	2,385	2,498	2,611	2,724	2,837	2,950	3,064	2,952
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
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	3,172	3,286	3,399	3,512	3,626	3,739	3,852	3,966	4,079	4,192	4,305	4,419	4,532	3,852
20	370.3	Receiving Wells	11,330	11,389	11,448	11,507	11,566	11,625	11,684	11,744	11,803	11,862	11,921	11,980	12,039	11,684
21	371.3	Pumping Equipment	130,185	130,573	130,962	131,350	131,751	132,006	132,415	132,823	133,231	133,640	134,048	134,456	134,864	131,254
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	158,917	159,617	160,316	161,016	161,716	162,416	163,116	163,816	164,516	165,215	165,921	166,626	167,331	163,118
26	355.4	Power Generation Equipment	3,100	3,175	3,250	3,325	3,399	3,474	3,549	3,624	3,699	3,773	3,848	3,923	3,998	3,549
27	380.4	Treatment & Disposal Equipment	209,497	210,847	212,197	213,546	214,919	216,296	217,673	219,049	220,184	221,045	221,905	222,765	223,626	217,196
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	12,391	12,449	12,507	12,565	12,623	12,681	12,739	12,797	12,854	12,912	12,970	13,028	13,086	12,739
30	389.4	Other Plant & Misc. Equipment	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363
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	11,321	11,432	11,543	11,654	11,766	11,877	11,988	12,100	12,211	12,322	12,434	12,545	12,656	11,988
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	296	305	315	325	334	344	354	363	373	383	392	402	412	354
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	196	203	210	217	224	231	238	245	252	259	266	273	280	238
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	157	167	177	187	197	207	216	226	236	246	256	266	276	216
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	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531
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	134	152	170	189	207	225	243	261	279	298	316	334	352	243
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	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477
62	398.7	Other Tangible Plant	4,473	4,562	4,651	4,741	4,830	4,920	5,009	5,099	5,188	5,278	5,367	5,456	5,546	5,009
63		TOTAL	887,837	891,903	895,969	900,035	904,173	908,169	909,395	913,622	917,606	921,316	925,031	928,746	932,462	910,328

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Line

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	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	29,605	30,766	31,928	33,093	34,316	35,610	36,905	38,200	39,558	40,917	42,276	43,635	45,015	37,063
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	29,605	30,766	31,928	33,093	34,316	35,610	36,905	38,200	39,558	40,917	42,276	43,635	45,015	37,063

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	3,700	3,724	3,748	3,771	3,795	3,818	3,842	3,866	3,889	3,913	3,937	3,960	3,984	3,842
3	352.1	Franchises	246	247	248	249	250	251	253	254	255	256	257	258	259	253
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	(9,436)	(9,391)	(9,345)	(9,300)	(9,255)	(9,210)	(9,165)	(9,120)	(9,075)	(9,030)	(8,985)	(8,940)	(8,895)	(9,165)
8	355.2	Power Generation Equipment	76	79	82	85	88	91	93	96	99	102	105	108	110	93
9	360.2	Collection Sewers - Force	(5,697)	(5,586)	(5,475)	(5,363)	(5,252)	(5,141)	(5,029)	(4,918)	(4,807)	(4,696)	(4,584)	(4,473)	(4,362)	(5,029)
10	361.2	Collection Sewers - Gravity	237,568	238,322	239,075	239,828	240,582	241,335	242,089	242,842	243,595	244,349	245,102	245,855	246,609	242,089
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	35,542	35,682	35,823	35,963	36,103	36,244	36,384	36,524	36,665	36,805	36,945	37,086	37,226	36,384
13	364.2	Flow Measuring Devices	3,199	3,199	3,199	3,199	3,235	3,271	2,385	2,498	2,611	2,724	2,837	2,950	3,064	2,952
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
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	3,172	3,286	3,399	3,512	3,626	3,739	3,852	3,966	4,079	4,192	4,305	4,419	4,532	3,852
20	370.3	Receiving Wells	11,330	11,389	11,448	11,507	11,566	11,625	11,684	11,744	11,803	11,862	11,921	11,980	12,039	11,684
21	371.3	Pumping Equipment	130,185	130,573	130,962	131,350	131,751	130,006	130,415	130,823	131,231	131,640	132,048	132,456	132,864	131,254
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	158,917	159,617	160,316	161,016	161,716	162,416	163,116	163,816	164,516	165,215	165,921	166,626	167,331	163,118
26	355.4	Power Generation Equipment	3,100	3,175	3,250	3,325	3,399	3,474	3,549	3,624	3,699	3,773	3,848	3,923	3,998	3,549
27	380.4	Treatment & Disposal Equipment	209,497	210,847	212,197	213,546	214,919	216,296	217,673	219,049	220,424	221,805	223,186	224,567	225,948	217,196
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	12,391	12,449	12,507	12,565	12,623	12,681	12,739	12,797	12,854	12,912	12,970	13,028	13,086	12,739
30	389.4	Other Plant & Misc. Equipment	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363
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	11,321	11,432	11,543	11,654	11,766	11,877	11,988	12,100	12,211	12,322	12,434	12,545	12,656	11,988
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	296	305	315	325	334	344	354	363	373	383	392	402	412	354
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	196	203	210	217	224	231	238	245	252	259	266	273	280	238
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	157	167	177	187	197	207	216	226	236	246	256	266	276	216
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	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531
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	29,605	30,766	31,928	33,093	34,316	35,610	36,905	38,200	39,558	40,917	42,276	43,635	45,015	37,063
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	134	152	170	189	207	225	243	261	279	298	316	334	352	243
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	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477	45,477
62	398.7	Other Tangible Plant	4,473	4,562	4,651	4,741	4,830	4,920	5,009	5,099	5,188	5,278	5,367	5,456	5,546	5,009
63		TOTAL	917,441	922,669	927,897	933,128	938,489	941,780	946,300	951,821	957,165	962,233	967,307	972,381	977,477	947,391

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

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 1 of 2

Preparer: R J Pasceri

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.

(1)		(2)	(3)
Line		Water	Sewer
No.	Description	Year End	Year End
		Balance	Balance
The balances for this rate group begin with the date that rate base was last established by PSC			
1	2001		
2	12/31/01 Balance	NA	
3			
4	2002		
5	Additions	NA	
6	Retirements	NA	
7	Adjustments	NA	
8	12/31/02 Balance	NA	
9			
10	2003		
11	Additions	NA	
12	Retirements	NA	
13	Adjustments	NA	
14	12/31/03 Balance	NA	
15			
16	2004		
17	Additions	NA	
18	Retirements	NA	
19	Adjustments	NA	
20	12/31/04 Balance	NA	
21			
22	2005		
23	Additions	NA	
24	Retirements	NA	
25	Adjustments	NA	
26	12/31/05 Balance	NA	
27			
28	2006		
29	Additions	NA	
30	Retirements	NA	
31	Adjustments	NA	
32	12/31/06 Balance	NA	

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

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	603,392
6			
7	2008		
8	Additions	NA	7,800
9	Retirements	NA	
10	Adjustments	NA	
11	12/31/08 Balance	NA	611,192
12			
13	2009		
14	Additions	NA	16,260
15	Retirements	NA	
16	Adjustments	NA	
17	12/31/09 Balance	NA	627,452
18			
19	2010		
20	Additions	NA	680
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	628,132

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-12

Page: 1 of 4

Preparer: R J Pasceri

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Historical Test Year			Pro Forma Adjustments				
Line	Acct	Adjusted Balance	Description	Non-Used & Useful		Amount	Non-Used & Useful		Amount
No.	No.			%	Amount		%	Amount	
1			WATER						
2			Cash CIAC:						
3	320	0	Water Treatment Equipment	0.00%	0		0.00%	0	
4	334	0	Meter Fees	0.00%	0		0.00%	0	
5	331	0	Main Extension Charge	0.00%	0		0.00%	0	
6	333	0	Service Installation Fees	0.00%	0		0.00%	0	
7		0	Total Cash CIAC		0	0		0	
8									
9			Property CIAC:						
10	330	0	Dist Reservoirs & Standpipes	0.00%	0		0.00%	0	
11	331	0	T&D Mains	0.00%	0		0.00%	0	
12	333	0	Services	0.00%	0		0.00%	0	
13	334	0	Meters/Meter Installation	0.00%	0		0.00%	0	
14	335	0	Hydrants	0.00%	0		0.00%	0	
15		0	Total Property CIAC		0	0		0	
16									
17		0	Total Water CIAC		0	0		0	
18									
19			SEWER						
20			Cash CIAC:						
21	380	562,290	Treatment & Disposal Equipment	0.00%	0		0.00%	0	
22	389	0	Other	0.00%	0		0.00%	0	
23	361	22,431	Main Extension Charge	0.00%	0		0.00%	0	
24	363	24,018	Service Installation Fees	0.00%	0		0.00%	0	
25		608,738	Total Cash CIAC		0	0		0	
26									
27			Property CIAC:						
28	354	0	Structures & Improvements	0.00%	0		0.00%	0	
29	360	0	Collection Sewers- Force	0.00%	0		0.00%	0	
30	361	10,350	Collection Sewers- Gravity	0.00%	0		0.00%	0	
31	363	0	Services to Customers	0.00%	0		0.00%	0	
32	370	0	Lift Stations	0.00%	0		0.00%	0	
33	371	0	Pumping Equipment	0.00%	0		0.00%	0	
34	366	0	Reuse Services	0.00%	0		0.00%	0	
35	375	0	Reuse Transmission & Dist Mains	0.00%	0		0.00%	0	
36	389	0	Other Plant Misc Equip	0.00%	0		0.00%	0	
37		10,350	Total Property CIAC		0	0		0	
38									
39		619,088	Total Sewer CIAC		0	0		0	

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 2 of 4

Preparer: R J Pasceri

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.	(1) Acct No.	(2) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	271	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	559,157	559,157	559,157	560,457	561,627	561,627	561,627	561,627	565,827	564,227	564,227	565,527	565,527	562,290
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	21,286	21,286	21,286	21,766	22,246	22,246	22,246	22,246	23,206	23,206	23,206	23,686	23,686	22,431
24	363	Service Installation Fees	20,400	20,400	20,400	22,400	22,570	22,570	22,570	22,570	28,070	26,570	26,570	28,570	28,570	24,018
25		Total Cash CIAC	600,843	600,843	600,843	604,623	606,443	606,443	606,443	606,443	617,103	614,003	614,003	617,783	617,783	608,738
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
38																
39	271	Total Sewer CIAC	611,193	611,193	611,193	614,973	616,793	616,793	616,793	616,793	627,453	624,353	624,353	628,133	628,133	619,088

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 3 of 4

Preparer: R J Pasceri

Explanation: Provide the Adjustments to 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 4 of 4

Preparer: R J Pasceri

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	559,157	559,157	559,157	560,457	561,627	561,627	561,627	561,627	565,827	564,227	564,227	565,527	565,527	562,290
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	21,286	21,286	21,286	21,766	22,246	22,246	22,246	22,246	23,206	23,206	23,206	23,686	23,686	22,431
24	363	Service Installation Fees	20,400	20,400	20,400	22,400	22,570	22,570	22,570	22,570	28,070	26,570	26,570	28,570	28,570	24,018
25		Total Cash CIAC	600,843	600,843	600,843	604,623	606,443	606,443	606,443	606,443	617,103	614,003	614,003	617,783	617,783	608,738
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
38																
39		Total Sewer CIAC	611,193	611,193	611,193	614,973	616,793	616,793	616,793	616,793	627,453	624,353	624,353	628,133	628,133	619,088

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

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 1 of 2

Preparer: R J Pasceri

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.

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
The balances for this rate group begin with the date that rate base was last established by PSC			
1	2001		
2	12/31/01 Balance	NA	0
3			
4	2002		
5	Additions	NA	0
6	Retirements	NA	0
7	Adjustments	NA	0
8	12/31/02 Balance	NA	0
9			
10	2003		
11	Additions	NA	0
12	Retirements	NA	0
13	Adjustments	NA	0
14	12/31/03 Balance	NA	0
15			
16	2004		
17	Additions	NA	0
18	Retirements	NA	0
19	Adjustments	NA	0
20	12/31/04 Balance	NA	0
21			
22	2005		
23	Additions	NA	0
24	Retirements	NA	0
25	Adjustments	NA	0
26	12/31/05 Balance	NA	0
27			
28	2006		
29	Additions	NA	0
30	Retirements	NA	0
31	Adjustments	NA	0
32	12/31/06 Balance	NA	0

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

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	0
3	Retirements	NA	0
4	Adjustments	NA	2,677
5	12/31/07 Balance	NA	455,629
6			
7	2008		
8	Additions	NA	(38,704)
9	Retirements	NA	0
10	Adjustments	NA	0
11	12/31/08 Balance	NA	416,925
12			
13	2009		
14	Additions	NA	23,639
15	Retirements	NA	0
16	Adjustments	NA	263
17	12/31/09 Balance	NA	440,827
18			
19	2010		
20	Additions	NA	7,888
21	Retirements	NA	0
22	Adjustments	NA	0
23	04/30/10 Balance	NA	448,715

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-14

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	Description	Historical Test Year			Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		WATER						
2		Cash						
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334	Meter Fees	0	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	0		0	0		0
8								
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property	0		0	0		0
16								
17		Total Water	0		0	0		0
18								
19		SEWER						
20		Cash						
21	380	Treatment & Disposal Equipment	397,705	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	15,943	0.00%	0		0.00%	0
24	363	Service Installation Fees	19,164	0.00%	0		0.00%	0
25		Total Cash	432,812		0	0		0
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	3,998	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property	3,998		0	0		0
38								
39		Total Sewer	436,809		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
AUF Sewer Rate Band 1
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14
Page: 2 of 4
Preparer: R J Pasceri

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.	(2) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	272	Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	389,671	391,489	393,307	393,491	394,989	396,818	398,646	400,475	398,526	401,184	403,024	403,351	405,196	397,705
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	15,084	15,128	15,172	15,443	15,800	15,846	15,893	15,939	16,293	16,487	16,536	16,791	16,842	15,943
24	363	Service Installation Fees	16,478	16,520	16,562	18,010	18,071	18,118	18,165	18,212	21,925	21,029	21,085	22,447	22,507	19,164
25		Total Cash AAC	421,233	423,137	425,041	426,945	428,860	430,782	432,704	434,626	436,745	438,700	440,645	442,589	444,545	432,812
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	3,840	3,862	3,884	3,906	3,928	3,950	3,972	3,994	4,082	4,104	4,126	4,148	4,170	3,998
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	3,840	3,862	3,884	3,906	3,928	3,950	3,972	3,994	4,082	4,104	4,126	4,148	4,170	3,998
38																
39	272	Total Sewer AAC	425,073	426,999	428,925	430,851	432,788	434,732	436,676	438,620	440,827	442,804	444,771	446,737	448,715	436,809

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 3 of 4

Preparer: R J Pasceri

Explanation: Provide the Adjustments to 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 4 of 4

Preparer: R J Pasceri

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	389,671	391,489	393,307	393,491	394,989	396,818	398,646	400,475	398,526	401,184	403,024	403,351	405,196	397,705
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	15,084	15,128	15,172	15,443	15,800	15,846	15,893	15,939	16,293	16,487	16,536	16,791	16,842	15,943
24	363	Service Installation Fees	16,478	16,520	16,562	18,010	18,071	18,118	18,165	18,212	21,925	21,029	21,085	22,447	22,507	19,164
25		Total Cash AAC	421,233	423,137	425,041	426,945	428,860	430,782	432,704	434,626	436,745	438,700	440,645	442,589	444,545	432,812
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	3,840	3,862	3,884	3,906	3,928	3,950	3,972	3,994	4,082	4,104	4,126	4,148	4,170	3,998
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	3,840	3,862	3,884	3,906	3,928	3,950	3,972	3,994	4,082	4,104	4,126	4,148	4,170	3,998
38																
39		Total Sewer AAC	425,073	426,999	428,925	430,851	432,788	434,732	436,676	438,620	440,827	442,804	444,771	446,737	448,715	436,809

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: A-15

Page: 1 of 1

Preparer: R J Pasceri

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

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-16

Page: 1 of 1

Preparer: R J Pasceri

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)
		Water	Sewer
		Year End	Year End
Line	Description	Balance	Balance
No.			

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-17

Page: 1 of 1

Preparer: R J Pasceri

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) Test Year Avg- FL	(3) Test Year Avg- WTR	(4) Test Year Avg- SWR	(5) Source
1	Balance Sheet Accounts				
2	For All Systems:				
3	Cash	311,087			A-18
4	Accounts Receivable - Customer	1,899,580			A-18
5	Allowance for Bad Debts	(273,278)			A-18
6	Temporary Investments	0			A-18
7	Materials & Supplies	387,846			A-18
8	Unbilled Revenues	1,133,811			A-18
9	Prepayments	234,300			A-18
10	Deferred Rate Case Expense (1/2 unamortized)	777,577			A-18
11	TOTAL CURRENT ASSETS	<u>4,470,922</u>			
12					
13	Less:				
14	Accounts Payable	767,424			A-19
15	Accrued Taxes	(1,129,222)			A-19
16	Accrued Interest	2,272			A-19
17	Misc. Current & Accrued Liabilities	727,426			A-19
18					
19	TOTAL CURRENT & ACC. LIABILITIES	<u>367,901</u>			
20					
21	Net Working Capital Balance Sheet Accounts	<u>4,103,021</u>			
22					
23	Allocation for this Rate Group:				
24			Water	Sewer	
25	Allocation Percentage by Cust Count		0.00%	2.65%	
26	Net WC Balance Sheet Accounts Allocated		0	108,808	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		0	21,107	FWS Ruling
30					GL Account:
31	Other Deferred Debits		0	14,472	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>0</u>	<u>144,386</u>	To A-1, A-2

Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.
Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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 Szczygiel

Line No.	(1) ASSETS	(2) Prior Year 4/30/2009	(3) 5/31/2009	(4) 6/30/2009	(5) 7/31/2009	(6) 8/31/2009	(7) 9/30/2009	(8) 10/31/2009	(9) 11/30/2009	(10) 12/31/2009	(11) 1/31/2010	(12) 2/28/2010	(13) 3/31/2010	(14) 4/30/2010	(15) Average Balance
	Utility Plant Purchased/Sold	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	1,802,009	
	PPE-Utility plant in Service	111,629,300	111,576,026	111,659,044	113,814,020	114,451,070	114,425,555	114,565,428	114,568,494	114,942,530	114,991,703	115,537,748	116,438,823	116,898,799	
	U Plant Acq Adj	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	(2,977,361)	
	Accum Amort Util Plant Acq Adj	905,287	919,756	934,226	948,695	963,164	977,633	992,103	1,006,572	1,021,041	1,035,511	1,049,980	1,064,449	1,078,918	
	Utility Plant Acquisition Adjstmnt	(2,072,074)	(2,057,605)	(2,043,135)	(2,028,666)	(2,014,197)	(1,999,728)	(1,985,258)	(1,970,789)	(1,956,320)	(1,941,850)	(1,927,381)	(1,912,912)	(1,898,443)	(1,985,258)
1	Utility Plant	111,359,235	111,320,430	111,417,918	113,587,362	114,238,882	114,227,837	114,382,178	114,399,714	114,788,219	114,851,861	115,412,376	116,327,920	116,802,365	114,085,869
2	Construction Work in Progress	3,980,925	4,154,439	4,715,198	2,898,705	2,371,926	2,604,322	2,869,917	3,219,708	3,762,350	3,780,730	3,989,401	3,649,838	3,960,971	3,535,264
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	GROSS UTILITY PLANT	115,340,160	115,474,869	116,133,116	116,486,067	116,610,808	116,832,158	117,252,096	117,619,422	118,550,569	118,632,591	119,401,777	119,977,758	120,763,336	117,621,133
6		-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Less: Accumulated Depreciation	(37,901,391)	(38,140,394)	(38,507,882)	(38,908,951)	(39,175,924)	(39,218,321)	(39,565,624)	(39,965,192)	(40,261,208)	(40,650,502)	(41,027,240)	(41,388,931)	(41,770,652)	(39,729,401)
8		-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	NET UTILITY PLANT	77,438,769	77,334,475	77,625,234	77,577,116	77,434,884	77,613,837	77,686,472	77,654,230	78,289,361	77,982,089	78,374,537	78,588,827	78,992,684	77,891,732
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	2,000,000	2,000,000
12		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Cash	267,122	279,280	259,741	254,537	268,338	303,978	283,634	307,813	372,570	295,728	325,172	401,811	424,405	311,087
	Accounts Receivable Customer	1,880,182	2,050,764	1,770,286	1,791,171	1,783,308	1,875,362	2,006,646	2,263,672	1,993,831	1,964,699	1,870,229	1,586,762	1,813,608	
	Accounts Receivable Other	-	-	-	-	-	-	-	-	200	43,816	-	-	-	
14	Accounts Receivable Customer	1,880,182	2,050,764	1,770,286	1,791,171	1,783,308	1,875,362	2,006,646	2,263,672	1,994,031	2,008,515	1,870,229	1,586,762	1,813,608	1,899,580
15	Allowance for Bad Debts	(252,331)	(295,126)	(298,714)	(267,201)	(283,037)	(271,324)	(294,413)	(256,394)	(276,598)	(289,518)	(254,140)	(252,795)	(261,019)	(273,278)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Accounts Receivable Affiliates	(1,145,925)	537,968	287,644	(312,511)	407,332	(1,000,002)	(64,330)	(393,014)	2,867,858	128,928	410,814	2,637	(567,134)	89,251
17	Notes Rec. Affiliates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Temporary Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Materials & Supplies	216,412	216,412	216,412	208,501	325,279	342,262	342,262	342,262	538,027	538,027	538,027	609,054	609,054	387,846
20	Unbilled Revenue	1,289,197	1,357,891	1,217,271	1,159,416	1,117,743	1,081,776	1,152,465	1,115,976	1,085,238	988,697	1,016,155	1,070,238	1,087,479	1,133,811
21	Prepayments	240,146	270,090	254,056	251,248	239,629	228,896	226,051	222,525	208,393	201,401	246,053	232,986	224,424	234,300
22	Other Current Assets	82,993	65,695	78,206	81,540	19,899	(4,627)	2,129	38,019	27,997	31,060	31,301	31,367	31,056	39,741
23		-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL CURRENT ASSETS	2,577,796	4,482,974	3,784,902	3,166,702	3,878,491	2,556,321	3,654,445	3,640,859	6,817,515	3,902,838	4,183,612	3,682,061	3,361,873	3,822,338
25		-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Unamortized Debt Discount & Exp.	61,953	61,484	61,015	60,546	60,077	59,608	59,139	58,670	58,201	57,732	57,263	56,794	56,325	59,139
27	Prelim Survey & Investigation Chgs	-	-	-	-	-	-	-	-	-	-	-	1,125	1,125	173
28	RWIP	(67,534)	(68,659)	(68,659)	(68,833)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(68,876)
29	Deferred Rate Case Expense	1,720,655	1,653,355	1,643,988	1,582,623	1,566,851	1,562,766	1,571,414	1,557,058	1,529,794	1,497,743	1,474,001	1,437,899	1,418,843	1,555,153
	Reg Asset-Regulatory Assets	566,205	541,107	516,009	490,912	465,814	440,716	415,618	390,521	365,423	340,325	315,228	290,130	265,032	
	Reg Asset-Other	442,795	437,260	431,725	426,190	420,655	415,120	409,585	404,050	398,515	392,980	387,445	381,910	376,375	
30	Regulatory Assets	1,008,999	978,367	947,734	917,101	886,469	855,836	825,203	794,571	763,938	733,306	702,673	672,040	641,408	825,203
	Other Deferred Db-Misc	496,018	507,557	522,383	528,833	540,695	558,982	541,758	518,649	502,833	486,648	467,111	512,019	495,871	
	Other Deferred Db-Susp Amortiz	90,306	89,949	89,592	89,235	88,878	88,521	88,164	87,807	87,450	87,093	86,736	86,379	86,023	
31	Other Deferred Debits	586,324	597,506	611,975	618,068	629,573	647,503	629,922	606,456	590,284	573,741	553,847	598,399	581,894	601,961
32		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL DEFERRED DEBITS	3,310,397	3,222,053	3,196,053	3,109,505	3,073,892	3,056,636	3,016,602	2,947,677	2,873,139	2,793,444	2,718,707	2,697,180	2,630,517	2,972,754
34		-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL ASSETS	85,326,962	87,039,502	86,606,189	85,853,323	86,387,267	85,226,794	86,357,518	86,242,766	89,980,016	86,678,371	87,276,856	86,968,068	86,985,074	86,686,823

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

AUF Sewer Rate Band 1
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
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 Szczygiel

Line No.	(1) Liabilities	(2) Prior Year 4/30/2009	(3) 5/31/2009	(4) 6/30/2009	(5) 7/31/2009	(6) 8/31/2009	(7) 9/30/2009	(8) 10/31/2009	(9) 11/30/2009	(10) 12/31/2009	(11) 1/31/2010	(12) 2/28/2010	(13) 3/31/2010	(14) 4/30/2010	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Additional Paid in Capital	12,232,665	13,384,982	12,853,406	12,572,224	12,891,197	12,218,393	13,224,858	13,295,649	11,628,844	8,766,270	8,641,351	8,220,136	8,218,813	11,396,061
4	Retained Earnings	(21,491,160)	(21,363,249)	(21,433,622)	(21,512,708)	(21,706,341)	(21,733,793)	(21,614,937)	(21,510,995)	(21,625,664)	(21,667,264)	(21,653,397)	(21,580,210)	(21,529,509)	(21,570,988)
5	Other Equity Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	TOTAL EQUITY CAPITAL	43,466,247	44,746,475	44,144,525	43,784,258	43,909,598	43,209,342	44,334,663	44,509,396	42,727,922	39,823,747	39,712,696	39,364,667	39,414,046	42,549,814
8															
9	TOTAL LONG TERM DEBT	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	28,258,208	28,258,208	28,258,208	28,258,208	28,258,208	26,952,309
10															
11	Accounts Payable	674,896	855,244	1,036,180	1,046,203	1,255,661	765,759	536,447	590,227	728,839	522,428	598,837	707,409	658,380	767,424
12	Accts & Int. Payable-Assoc Cos	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Customer Deposits	90,153	89,816	83,155	82,472	83,076	82,999	81,030	81,789	82,118	82,918	84,317	86,296	85,685	84,294
14	Accrued Taxes	(1,763,281)	(1,504,873)	(1,417,508)	(1,636,597)	(1,553,918)	(1,984,630)	(1,767,985)	(2,751,461)	(102,470)	(305,879)	(131,329)	24,578	215,473	(1,129,222)
15	Accrued Interest	1,729	2,525	2,315	2,630	2,991	3,299	3,476	3,468	765	1,142	1,113	1,879	2,205	2,272
16	Accrued Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accrd Liab	102,826	97,278	104,395	99,884	103,211	101,659	108,966	103,411	114,011	124,752	106,186	92,631	76,805	-
	Accrd Salaries Wages & Bonus	238,938	269,973	280,401	203,259	220,652	252,265	280,917	305,150	254,056	274,465	280,224	198,937	239,453	-
	Other Deferred Credits	-	-	-	-	-	-	-	-	25,256	25,256	25,256	22,845	22,340	-
	Accrd Insurance Liab-General	31,046	62,092	-	31,046	62,092	-	31,046	708,092	646,000	682,218	718,436	646,000	509,389	-
	Employee Profit Sharing	24,603	30,753	36,904	43,054	49,205	55,356	61,506	67,657	44,521	51,604	58,687	21,248	28,330	-
17	Misc. Current & Accrued Liabilities	397,412	460,095	421,699	377,243	435,160	409,279	482,435	1,184,310	1,083,844	1,158,295	1,188,788	981,661	876,317	727,426
18															
19	TOTAL CURRENT & ACC LIABILITIES	(599,091)	(97,191)	125,841	(128,050)	222,970	(723,294)	(664,597)	(891,667)	1,793,097	1,458,903	1,741,726	1,801,823	1,838,061	452,195
20															
21	OTH. DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22															
23	Contributions in Aid of Construction	29,961,917	29,973,958	29,971,402	29,977,538	30,122,538	30,075,522	30,108,922	30,132,050	30,178,389	30,203,153	30,719,223	30,787,560	30,805,968	30,232,165
24	Less: Accum Amort of CIAC	(14,402,155)	(14,487,525)	(14,573,308)	(14,688,078)	(14,778,181)	(14,859,076)	(14,947,159)	(15,035,370)	(15,222,011)	(15,310,387)	(15,399,943)	(15,489,214)	(15,578,517)	(14,982,379)
	Deferred FIT-Stock Option	(1,612)	(2,372)	(3,132)	(3,900)	(4,669)	(5,437)	(6,205)	(6,974)	(7,742)	(8,494)	(9,381)	(10,391)	(11,324)	-
	Federal Deferred Tax-Other	705,129	705,129	735,333	735,333	735,333	1,354,183	1,354,183	1,354,183	2,188,721	2,188,721	2,188,721	2,188,721	2,188,721	-
25	Accumulated Deferred Income Taxes-FIT	703,517	702,757	732,201	731,433	730,664	1,348,746	1,347,978	1,347,209	2,180,979	2,180,227	2,179,340	2,178,330	2,177,397	1,426,214
26	Accumulated Deferred Income Taxes-SIT	24,209	24,209	24,209	24,209	24,209	24,209	24,209	24,209	39,937	39,937	39,937	39,937	39,937	30,258
	OPED Reserve-Non-Current	1,429	1,513	1,596	1,679	1,763	1,846	631	694	-	83	166	250	333	-
	Pension Reserve-Non-Current	34,766	39,182	43,599	14,210	17,583	13,376	16,749	20,122	23,495	24,499	25,502	26,506	29,641	-
27	Other Non-Current Liabilities	36,195	40,695	45,195	15,889	19,346	15,222	17,380	20,816	23,495	24,582	25,668	26,755	29,974	26,247
28															
29	TOTAL CIAC & DEF. TAXES	16,323,683	16,254,095	16,199,699	16,060,991	16,118,576	16,604,623	16,551,329	16,488,914	17,200,789	17,137,512	17,564,225	17,543,369	17,474,759	16,732,505
30															
31	TOTAL EQUITY CAPITAL & LIABILITIES	85,326,962	87,039,502	86,606,189	85,853,323	86,387,267	85,226,794	86,357,518	86,242,766	89,980,016	86,678,371	87,276,856	86,968,068	86,985,074	86,686,823

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AUF Sewer Rate Band 1
NET OPERATING INCOME

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NET CHARGING INCOME
AGE GROUP 1

CHARGING INCOME	AGE GROUP 1
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
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11	11
12	12
13	13
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Schedule of Water Net Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1 OPERATING REVENUES	0	NA	0	0	0	NA	NA	B-4, E-2
2 Operation & Maintenance	NA	0	0	0	0	NA	NA	B-5, B-3
3 Depreciation, net of CIAC Amort., U&U	NA	NA	0	NA	0	NA	NA	B-13, B-3
4 Amortization	0	NA	0		0	NA	NA	B-3
5 Taxes Other Than Income	NA	0	0	0	0	NA	NA	B-15, B-3
6 Provision for Income Taxes	NA	NA	NA	NA	NA	NA	NA	C-1, B-3
7 OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	NA	
8 NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	NA	
9 RATE BASE	NA	NA	NA	NA	NA		NA	A-1
10 RATE OF RETURN	NA		NA		NA		NA	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	375,720	(529)	375,191	0	375,191	151,605	526,796	B-4, E-2
2	Operation & Maintenance	329,918	23,949	353,867	19,583	373,450	2,239	375,689	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	5,577	13,035	18,611	7,217	25,828	0	25,828	B-14, B-3
4	Amortization	0	3,423	3,423		3,423	0	3,423	B-3
5	Taxes Other Than Income	23,402	6,516	29,918	2,166	32,084	6,822	38,907	B-15, B-3
6	Provision for Income Taxes	6,490	(23,089)	(16,599)	(11,882)	(28,481)	54,986	26,505	C-1, B-3
7	OPERATING EXPENSES	365,386	23,834	389,220	17,084	406,304	64,048	470,351	
8	NET OPERATING INCOME	10,334	(24,363)	(14,029)	(17,084)	(31,113)	87,558	56,445	
9	RATE BASE	500,622	157,137	657,759	92,769	750,529		750,529	A-2
10	RATE OF RETURN	2.06%		-2.13%		-4.15%		7.52%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-3

Page: 1 of 5

Preparer: S Szczygiel

Historical [X] Projected [X]

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) Acct	(2) Description	(3)	(4) Total Base	(5) Test Year Water	(6) Test Year Sewer	(7) Supporting Schedules
1		ALLOCATION PERCENTS USED BELOW					
2		12/31/09 Customer Count	This Rate Group		0	1,037	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	0.00%	4.41%	
4		For alloc'n of all FL	Count & % of all FL	39,104	0.00%	2.65%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			0	375,191	
9		Booked Revenue			NA	375,720	
10		Billed less Booked Revenue			NA		E-2w
11		Billed less Booked Revenue				(529)	E-2s
12		TOTAL REVENUE ADJUSTMENTS			NA	(529)	
13							
14	B	OPERATIONS & MAINTENANCE					B-5, B-6
15	601/701	Salaries & Wages - Employees					
16		Net Terminations & New Hires	Total AUF-C and Allocations	46,601	0	2,055	
17		4% Wage Increase eff. 4/1/10 - Direct			0	1,599	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	0	1,368	
19					0	0	
20		Total Salary Adjustments			0	5,022	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	0	2,913	
24							
25	610/710	Purchased Water / Sewer Treatment					
26		Per Books Expense			0	0	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr				0	
29		Expense after Price Change Adjustment			0	0	
30		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
31		Adjstmnt for % Excessive I&I for Sewer		0.00%		0	F-6
32		Expense after adjustments			0	0	
33		Total Adjustments			0	0	
34							
35	6-/711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			0	47,105	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
41		Expense after Normalization Adjustmnet			0	47,105	
42		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
43		Adjstmnt for % Excessive I&I for Sewer		0.00%		0	F-6
44		Expense after adjustments			0	47,105	
45		Total Adjustments			0	0	
46							
47	618/718	Chemicals					
48		Per Books Expense			0	15,295	B-5, B-6
49		Adjustment for Change in Chemical Prices			0	(1,320)	
50		Expense after Price Change Adjustment			0	13,975	
51		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
52		Expense after Normalization Adjustmnet			0	13,975	
53		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
54		Adjstmnt for % Excessive I&I for Sewer		0.00%		0	F-6
55		Expense after adjustments			0	13,975	
56		Total Adjustments			0	(1,320)	
57							
58	634/734	Contractual Services - Mgmt. Fees					
59		Service Co. 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,087	0	188	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	0	65	
61		Total Adjustments			0	253	
62							
63	636/736	Contractual Services - Other					
64		ACO 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,459	0	198	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	0	59	
66		Total Adjustments			0	257	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Year Ended: 12/31/07

Historical [X] Projected [X]

Schedule: B-3

Page: 2 of 5

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description		Base Total	Test Year Water	Test Year Sewer	Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS, continued					
2						
3	656/756 Insurance - Vehicle					
4	Effects of carriers' rate increase	Total AUF-C and Allocations	(6,104)	0	(269)	
5						
6	657/757 Insurance - General Liability					
7	Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	0	1,183	
8						
9	658/758 Insurance - Workman's Comp.					
10	Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	0	151	
11						
12	659/759 Insurance - Other					
13	Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	0	(34)	
14						
15	666/766 Reg.Comm.Exp.-Rate Case Amort. Prev.Case	Total and Allocations	375,402			
16	Water & Sewer Alloc %s used in Previous Case	0.00%	4.21%	0	15,794	
17						
18	TOTAL O&M TEST YEAR ADJUSTMENTS			0	23,949	
19						
20						
21	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
22	Allocation of Corporate IT	Total FL and Allocations	581,112	0	15,411	
23	Reduction for NU&U (on B-13, B-14)			NA	(2,376)	B-13, B-14
24				-	0	
25	TOTAL DEPRECIATION ADJUSTMENTS			NA	13,035	
26						
27						
28	D AMORTIZATION					
29	407400 To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			NA	3,423	
30				NA	0	
31	TOTAL AMORTIZATION ADJUSTMENTS			NA	3,423	
32						
33						
34	E TAXES OTHER THAN INCOME TAX					B-15
35	408206 Regulatory Assessment Fees					
36	Adjusted Revenue (from B-1, B-2)			0	375,191	B-1, B-2
37	RAF on Adjusted Rev	RAF Rate: 4.50%		0	16,884	
38	RAF Per Books			0	16,907	B-15
39	RAF Adjustmnet			NA	(24)	
40						
41	408110 Property Tax					
42	Test Year Per Books			-	1,824	B-15
43				NA	6,877	
44				-	8,701	
45		NU&U % of Tangible Plant		0.00%	8.29%	A-5, A-6
46		Less NU&U Portion of Property Taxes		0	(721)	
47	Test Year Taxes on U&U Portion			-	7,980	
48	Property Tax Adjustment			-	6,156	
49						
50	408121 Payroll Tax					
51	Salary & Wage Adjustments in accounts 601/701 above			0	5,022	
52	Add'l Payroll Taxes on those Adjustments @	7.65%		0	384	
53						
54	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			0	6,516	
55						
56						
57	F INCOME TAXES					
58	Taxes on Test Year Per Books Income calculated in Section C			NA	6,490	C-1
59	Taxes on Test Year Adjusted Income calculated in Section C			NA	(16,599)	C-1
60	TOTAL INCOME TAX ADJUSTMENTS			NA	(23,089)	
61						
62	TOTAL TEST YEAR EXPENSE ADJUSTMENTS			NA	23,834	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1
Docket No. 100330-WS
Schedule Year Ended: 12/31/07
Historical [X] Projected [X]

Schedule: B-3
Page: 3 of 5
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) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS					
2							
3	B	OPERATIONS & MAINTENANCE					B-5, B-6
4	601/701	Salaries & Wages - Employees					
5		Net Terminations & New Hires	Total AUF-C and Allocations	136,910	0	6,036	
6		4% Wage Increase eff. 4/1/11 - Direct			0	1,530	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	0	1,841	
8		Market-Based Study Increase Phase 2		60,670	0	2,675	
9		Total Adjustments			0	12,082	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	0	291	
13							
14	610/710	Purchased Water / Sewer Treatment					
15				0			
16					0		
17							
18						0	
19							
20	618/718	Chemicals					
21				0			
22					0		
23							
24	634/734	Contractual Services - Mgmt. Fees					
25		Service Co. 2.9% Wage increase eff. 4/1/11	Total FL and Allocations	12,150	0	322	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	0	106	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	0	(1,464)	
28		Total Adjustments			0	(1,035)	
29							
30	636/736	Contractual Services - Other					
31		ACO 2.9% Wage increase effective 4/1/11	Total FL and Allocations	7,688	0	204	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	0	99	
33		Total Adjustments			0	302	
34							
35							
36							
37	656/756	Insurance - Vehicle					
38		Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	0	53	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	0	383	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	0	47	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	0	72	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		0	7,388	
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			0	19,583	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1
 Docket No. 100330-WS
 Schedule Year Ended: 12/31/07
 Historical [X] Projected [X]

Schedule: B-3
 Page: 4 of 5
 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) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
4	330.4	1.1					
5	330.4	1.2					
6	330.4	1.3					
7	330.4	1.4					
8	331.4	2					
9	330.4	3					
10	361.2	4					
11	361.2	5					
12	361.2	6					
13	380.4	7					
14	355.3	8					
15	354.4	9					
16	380.4	10					
17	330.4	11					
18	331.4	12					
19	320.3	13					
20	320.3	14					
21	380.4	15					
22	320.3	16					
23	380.4	17					
24	320.3	18					
25	330.4	19					
26	380.4	20					
27	360.2	21					
28	380.4	22					
29	320.3	23					
30	320.3	24					
31	380.4	25	WWTF improvements - Valencia Terrace Sewer			4,560	
32	320.3	26					
33	320.3	27					
34	320.3	28					
35	320.3	29					
36	331.4	30					
37	354.4	31					
38	354.5	32					
39	320.3	33					
40	380.4	34					
41	311.2	35					
42	341.5	36.1					
43	391.7	36.1					
44	341.5	36.2			0		
45	391.7	36.2	Purchase of Trucks for Replacements, AUF Tot & Allocation	33,387		1,472	
46	340.51	37			0		
47	390.71	37	Administrative Assets, IT - AUF Tot & Allocation	44,106		1,945	
48			Subtotal of Pro Forma Plant Addition Effects		0	7,976	
49							
50			Reduction for NU&U (on B-13, B-14)		NA	(759)	B-13, B-14
51			TOTAL		NA	7,217	
52							
53	D		AMORTIZATION				
54			-		NA	0	
55			TOTAL		NA	0	
56							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Year Ended: 12/31/07

Historical [X] Projected [X]

Schedule: B-3

Page: 5 of 5

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) Acct	(2) Description	(3)	(4) Total Base	(5) 0 Water	(6) 0 Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	E	TAXES OTHER THAN INCOME TAX					B-15
4	408206	Regulatory Assessment Fees					
5							
6	408110	Property Tax					
7		Pro Forma Tangible Net Plant Additions (from A-3)			0	77,512	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	0	0	1,359	
9		NU&U Composite Percent from A-5, A-6			0.00%	8.64%	
10		Reduction for NU&U			0	(117)	
11		Additional Property Taxes, U&U			0	1,242	
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			0	12,082	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	0	0	924	
16							
17							
18		Property taxes associated with TY plant additions, allocations, adjustments					
19		Property taxes associated with Pro Forma plant					
20		Property Tax adjustment for Non-Used & Useful plant					
21		TOTAL			0	2,166	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			NA	(16,599)	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			NA	(28,481)	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			NA	(11,882)	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			NA	17,084	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			NA	151,605	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			NA	2,239	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		NA	6,822	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			NA	375,191	B-1, B-2
44		Plus Required Revenue Adjustment			NA	151,605	
45		Rate Year Revenue at Proposed Rates			NA	526,796	
46							
47		Less Operating Expenses Before Income Taxes			NA	(443,846)	B-1, B-2
48		Less Interest Expense	Rate Base times	1.90%	NA	(14,239)	D-1
49		Taxable Income			NA	68,711	
50		Income Tax at Composite Rate of	38.575%		NA	26,505	
51		Less Income Tax at Present Rates			NA	28,481	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			NA	54,986	

Test Year Operating Revenues

Florida Public Service Commission

AUF Sewer Rate Band 1
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

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

Historical [X] Projected []

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

Line No.	(1) WATER		(2)	(3) SEWER		(4)
	Account No. and Description		Revenues	Account No. and Description		Revenues
1	WATER SALES			SEWER SALES		
2	460.1	Unmetered Water Revenue	NA	521.1	Flat Rate - Residential	173
3	461.1	Metered - Residential	NA	521.2	Flat Rate - Commercial	-
4	461.2	Metered - Commercial	NA	521.3	Flat Rate - Industrial	-
5	461.3	Metered - Industrial	NA	521.4	Flat Rate - Public Authorities	-
6	461.4	Metered - Public Authorities	NA	521.5	Flat Rate - Multi-Family	-
7	461.5	Metered - Multi-Family	NA	521.6	Flat Rate - Other	-
8	461.6	Metered - Other	NA	522.1	Measured - Residential	349,924
9	462.1	Public Fire Protection	NA	522.2	Measured - Commercial	25,347
10	462.2	Private Fire Protection	NA	522.3	Measured - Industrial	-
11	464.0	Other Sales - Public Authorities	NA	522.4	Measured - Public Authorities	-
12	465.0	Irrigation Customers	NA	522.5	Measured - Multi-Family	-
13	466.0	Sales for Resale	NA	523.0	Other Sales - Public Authorities	-
14	467.0	Interdepartmental Sales	NA	524.0	Revenues From Other Systems	-
15	475.0	Unbilled Revenues	NA	525.0	Interdepartmental Sales	-
16				526.0	Effluent	-
17				527.0	Unbilled Revenues	-
18				540.5	Flat Rate - Reuse	-
19	TOTAL WATER SALES		0	TOTAL SEWER SALES		375,444
20						
21	OTHER WATER REVENUES			OTHER SEWER REVENUES		
22	470.0	Forfeited Discounts	NA	531.0	Sale Of Sludge	-
23	471.0	Misc. Service Revenues	NA	532.0	Forfeited Discounts	-
24	472.0	Rents From Water Property	NA	534.0	Rents From Sewer Property	-
25	473.0	Interdepartmental Rents	NA	535.0	Interdepartmental Rents	-
26	474.04	Other Water Revenues	NA	536.0	Other Sewer Revenues	276
27	TOTAL OTHER WATER REVENUES		0	TOTAL OTHER SEWER REVENUES		276
28						
29	TOTAL WATER OPERATING REVENUES		0	TOTAL SEWER OPERATING REVENUES		375,720

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

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐

Schedule: B-5

Page: 1 of 2

Preparer: S Szczygiel

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

(1)			(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma	
1	601	Salaries & Wages - Employees	0	0	0	0	0	0
2	603	Salaries & Wages - Officers, Exec.	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0
4	610	Purchased Water	0	0	0	0	0	0
5								
6	615	Purchased Power	0	0	0	0	0	0
7	616	Fuel for Purchased Power	0	0	0	0	0	0
8	618	Chemicals	0	0	0	0	0	0
9	620	Materials & Supplies	0	0	0	0	0	0
10	631	Contractual Services - Engineering	0	0	0	0	0	0
11	632	Contractual Services - Accounting	0	0	0	0	0	0
12	633	Contractual Services - Legal	0	0	0	0	0	0
13	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0
14	635	Contractual Services - Testing	0	0	0	0	0	0
15	636	Contractual Services - Other	0	0	0	0	0	0
16	641	Rental of Building/Real Prop.	0	0	0	0	0	0
17	642	Rental of Equipment	0	0	0	0	0	0
18	650	Transportation Expenses	0	0	0	0	0	0
19	656	Insurance - Vehicle	0	0	0	0	0	0
20	657	Insurance - General Liability	0	0	0	0	0	0
21	658	Insurance - Workman's Comp.	0	0	0	0	0	0
22	659	Insurance - Other	0	0	0	0	0	0
23	660	Advertising Expense	0	0	0	0	0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0
26	670	Bad Debt Expense	0	0	0	0	0	0
27	675	Miscellaneous Expense	0	0	0	0	0	0
28								
29		TOTAL WATER O & M EXPENSES	0	0	0	0	0	0

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

Florida Public Service Commission

AUF Sewer Rate Band 1
Docket No. 100330-WS

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

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Total Per Books Annual
1	601	Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	0
2	603	Salaries & Wages - Officers, Exec.	-	-	-	-	-	-	-	-	-	-	-	-	0
3	604	Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0
4	610	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	615	Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	0
7	616	Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	0
8	618	Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0
9	620	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	0
10	631	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
11	632	Contractual Services - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	0
12	633	Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0
13	634	Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0
14	635	Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0
15	636	Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0
16	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	642	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	650	Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
19	656	Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0
20	657	Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0
21	658	Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0
22	659	Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0
23	660	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0
25	667	Reg. Comm. Exp. - Rate Case Other	-	-	-	-	-	-	-	-	-	-	-	-	0
26	670	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0
27	675	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	0
28															
29		TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐

Schedule: B-6

Page: 1 of 2

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	701	Salaries & Wages - Employees	43,215	5,022	48,236	12,082	60,318
2	703	Salaries & Wages - Officers, Exec.	1,480	0	1,480	0	1,480
3	704	Employee Pensions & Benefits	13,244	2,913	16,157	291	16,448
4	710	Purchased Sewage Treatment	0	0	0	0	0
5	711	Sludge Removal Expense	28,303	0	28,303	0	28,303
6	715	Purchased Power	47,105	0	47,105	0	47,105
7	716	Fuel for Power Production	0	0	0	0	0
8	718	Chemicals	15,295	(1,320)	13,975	0	13,975
9	720	Materials & Supplies	6,115	0	6,115	0	6,115
10	731	Contractual Services - Engineering	0	0	0	0	0
11	732	Contractual Services - Accounting	1,098	0	1,098	0	1,098
12	733	Contractual Services - Legal	2,408	0	2,408	0	2,408
13	734	Contractual Services - Mgmt. Fees	80,061	253	80,314	(1,035)	79,278
14	735	Contractual Services - Testing	6,506	0	6,506	0	6,506
15	736	Contractual Services - Other	56,221	257	56,478	302	56,781
16	741	Rental of Building/Real Prop.	0	0	0	0	0
17	742	Rental of Equipment	0	0	0	0	0
18	750	Transportation Expenses	12,873	0	12,873	0	12,873
19	756	Insurance - Vehicle	1,322	(269)	1,053	53	1,105
20	757	Insurance - General Liability	6,478	1,183	7,661	383	8,043
21	758	Insurance - Workman's Comp.	686	151	837	47	884
22	759	Insurance - Other	1,477	(34)	1,443	72	1,516
23	760	Advertising Expense	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	15,794	15,794	7,388	23,182
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0
26	770	Bad Debt Expense	3,092	0	3,092	0	3,092
27	775	Miscellaneous Expense	2,941	0	2,941	0	2,941
28							
29		TOTAL WATER O & M EXPENSES	329,918	23,949	353,867	19,583	373,450

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

Florida Public Service Commission

AUF Sewer Rate Band 1
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-6
Page: 2 of 2
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).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line	Acct													Total	
No.	No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Per Books Annual
1	701	Salaries & Wages - Employees	3,353	3,046	3,092	2,911	4,084	3,178	2,350	3,207	3,486	3,568	3,615	7,325	43,215
2	703	Salaries & Wages - Officers, Exec.	113	91	102	104	116	114	92	422	137	105	(151)	236	1,480
3	704	Employee Pensions & Benefits	985	759	946	947	914	1,004	836	586	1,102	1,772	1,281	2,114	13,244
4	710	Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	0
5	711	Sludge Removal Expense	3,120	1,890	2,700	675	2,700	2,525	-	2,741	3,755	1,283	3,795	3,120	28,303
6	715	Purchased Power	4,829	3,875	3,710	4,041	3,625	3,417	3,579	4,023	3,836	4,267	3,986	3,916	47,105
7	716	Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	0
8	718	Chemicals	1,719	1,336	1,256	1,081	1,094	1,420	1,097	1,487	1,650	1,288	798	1,069	15,295
9	720	Materials & Supplies	1,036	635	87	1,117	302	449	-	37	144	512	240	1,556	6,115
10	731	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
11	732	Contractual Services - Accounting	199	184	108	108	(173)	108	108	108	87	87	87	87	1,098
12	733	Contractual Services - Legal	-	-	-	-	-	-	997	1,222	189	-	-	-	2,408
13	734	Contractual Services - Mgmt. Fees	13,484	14,703	(6,682)	7,296	4,287	8,883	6,474	7,243	6,595	5,171	6,440	6,168	80,061
14	735	Contractual Services - Testing	578	367	809	689	267	812	267	817	150	580	355	815	6,506
15	736	Contractual Services - Other	3,214	5,527	6,996	4,740	4,471	12,134	(1,750)	4,924	4,303	3,894	4,193	3,575	56,221
16	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	742	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	750	Transportation Expenses	895	1,074	848	956	1,493	1,173	1,016	1,083	888	1,245	1,105	1,096	12,873
19	756	Insurance - Vehicle	121	121	121	121	121	121	121	121	88	88	88	88	1,322
20	757	Insurance - General Liability	491	491	491	491	491	491	491	491	638	638	638	638	6,478
21	758	Insurance - Workman's Comp.	47	40	43	44	44	49	39	48	62	74	66	132	686
22	759	Insurance - Other	124	124	124	124	124	124	124	124	121	121	121	121	1,477
23	760	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0
25	767	Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0
26	770	Bad Debt Expense	793	231	80	405	(122)	97	637	119	(323)	644	(12)	543	3,092
27	775	Miscellaneous Expense	198	240	154	233	344	216	420	248	312	188	173	214	2,941
28															
29		TOTAL WATER O & M EXPENSES	35,299	34,734	14,984	26,083	24,183	36,315	16,899	29,053	27,218	25,522	26,817	32,810	329,918

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	Prior Test Year	Test Year Adjusted	Difference	% Difference
1	601	Salaries & Wages - Employees	0	0	0	-
2	603	Salaries & Wages - Officers, Exec.	0	0	0	-
3	604	Employee Pensions & Benefits	0	0	0	-
4	610	Purchased Water	0	0	0	-
5						
6	615	Purchased Power	0	0	0	-
7	616	Fuel for Power Production	0	0	0	-
8	618	Chemicals	0	0	0	-
9	620	Materials & Supplies	0	0	0	-
10	631	Contractual Services - Engineering	0	0	0	-
11	632	Contractual Services - Accounting	0	0	0	-
12	633	Contractual Services - Legal	0	0	0	-
13	634	Contractual Services - Mgmt. Fees	0	0	0	-
14	635	Contractual Services - Testing	0	0	0	-
15	636	Contractual Services - Other	0	0	0	-
16	641	Rental of Building/Real Prop.	0	0	0	-
17	642	Rental of Equipment	0	0	0	-
18	650	Transportation Expenses	0	0	0	-
19	656	Insurance - Vehicle	0	0	0	-
20	657	Insurance - General Liability	0	0	0	-
21	658	Insurance - Workman's Comp.	0	0	0	-
22	659	Insurance - Other	0	0	0	-
23	660	Advertising Expense	0	0	0	-
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	667	Reg. Comm. Exp. - Other	0	0	0	-
26	670	Bad Debt Expense	0	0	0	-
27	675	Miscellaneous Expense	0	0	0	-
28						
29						
30	TOTAL WATER O & M EXPENSES		0	0	0	0.00%
31						
32		Total SFR Customers	NA	NA	NA	NA
33		Consumer Price Index - U				NA
34		Growth Plus Inflation				NA

Supporting Schedules: B-5, F-9 in Appendix

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.

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

NA

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.

(1)		(2)	(3)	(4)	(5)	(6)
			Prior Test	Test Year		
Line	Acct		Year	Adjusted	Difference	% Difference
No.	No.	Account Name	2007			
1	701	Salaries & Wages - Employees	102,674	48,236	(54,438)	-53.0%
2	703	Salaries & Wages - Officers, Exec.	12,610	1,480	(11,130)	-88.3%
3	704	Employee Pensions & Benefits	15,073	16,157	1,084	7.2%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	47,840	28,303	(19,538)	-40.8%
6	715	Purchased Power	36,096	47,105	11,009	30.5%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	17,590	13,975	(3,615)	-20.6%
9	720	Materials & Supplies	6,317	6,115	(202)	-3.2%
10	731	Contractual Services - Engineering	518	0	(518)	-100.0%
11	732	Contractual Services - Accounting	813	1,098	285	35.0%
12	733	Contractual Services - Legal	3,546	2,408	(1,138)	-32.1%
13	734	Contractual Services - Mgmt. Fees	21,508	80,314	58,806	273.4%
14	735	Contractual Services - Testing	7,786	6,506	(1,280)	-16.4%
15	736	Contractual Services - Other	59,804	56,478	(3,326)	-5.6%
16	741	Rental of Building/Real Prop.	14,080	0	(14,080)	-100.0%
17	742	Rental of Equipment	1,080	0	(1,080)	-100.0%
18	750	Transportation Expenses	11,630	12,873	1,243	10.7%
19	756	Insurance - Vehicle	1,093	1,053	(40)	-3.7%
20	757	Insurance - General Liability	4,005	7,661	3,655	91.3%
21	758	Insurance - Workman's Comp.	652	837	185	28.4%
22	759	Insurance - Other	1,436	1,443	7	0.5%
23	760	Advertising Expense	3,415	0	(3,415)	-100.0%
24	766	Reg. Comm. Exp. - Rate Case Amort.	11,172	15,794	4,622	41.4%
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	68	3,092	3,024	4477.3%
27	775	Miscellaneous Expense	(54,443)	2,941	57,384	-
28						
29						
30	TOTAL SEWER O & M EXPENSES		326,363	353,867	27,504	8.4%
31						
32		Total Customers (EOY)	1,094	1,120	26	2.37%
33		Consumer Price Index - U				8.84%
31		Growth Plus Inflation				11.42%

Supporting Schedules: B-6, F-10 in Appendix

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissi

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.	
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	
6	715	Purchased Power	8% power cost increase. Higher power consumption allowed better oxygen transfer and sludge thickening, thus the assistance in Sludge reduction and
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	
11	732	Contractual Services - Accounting	Increase in annual audit costs
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	Shift in recording of Regional and Corporate Admin allocations from Misc Expenses to Management Fees and an increase in annual management fees
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	
16	741	Rental of Building/Real Prop.	
17	742	Rental of Equipment	
18	750	Transportation Expenses	Increase in customer count from 2007 to 2010 for Valencia, Leisure Lakes WW
19	756	Insurance - Vehicle	
20	757	Insurance - General Liability	Increase in state's claims history which results in a higher allocation of total premium
21	758	Insurance - Workman's Comp.	Increase in state's claims history which results in a higher allocation of total premium
22	759	Insurance - Other	
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	2008 AUF Rate Case Deferred Rate case amortization began in April 2009
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	Increase in bad debt due to Rate increases in 2009 and an increase in customer write-offs to collection agencies due to economic conditions
27	775	Miscellaneous Expense	

Contractual Services**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

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) Service Provider	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1		NA		
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	22344American Pipe & Tank	Maintenance	10,408	Maintenance
12	28210SHORT UTILITY SERVICE	Testing	2,136	Testing
13	28210SHORT UTILITY SERVICE	Maintenance	3,375	Maintenance
14	28210SHORT UTILITY SERVICE	Operations	6,405	Operations
15	28332FLORIDA LAWN CARE	Maintenance	7,810	Lawn Care
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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		Holland Knight	300.00	70,350	Legal		
3	<u>Sub-Total Legal</u>			70,350			
4							
5	<u>Consulting & Other Experts</u>						
		Timothy P. Ward, CPA	107.00	85,029	Consulting	Deferred taxes, U&U, EUW, I&I calculations; engineering schedules & appendix; MFR review; Interrogos.	795
6		Ronald J. Pasceri	85.00	74,301	Consulting	Witness for Rate Base, tax support, completion of supporting workpapers, and analysis of book and tax issues	874
7		Daniel T. Franceski	85.00	64,732	Consulting	Billing Analyses, MFR and other programming development	762
8							
9	<u>Sub-Total Consulting</u>			224,063			
10							
11	<u>Aqua Services Employees Time</u>						
12	Aqua Services, Inc.	Devine, Brian	45.00	8,046	Accounting		179
13	Aqua Services, Inc.	Joyce, Kim	90.00	53,640	Legal		596
14	Aqua Services, Inc.	Burns, Kelly	40.00	29,800	Accounting		745
15	Aqua Services, Inc.	Hopper, Mary	88.83	52,943	Legal		596
16	Aqua Services, Inc.	Bhatti, Nameer	39.21	17,915	Accounting		457
17							
18	<u>Sub-Total Aqua Employees</u>			162,344			
19							
20	<u>Other</u>						
21	Travel & Fl. meetings/hearings			20,000			
22	System Maps			5,000			
23	PSC Pre-Audit	FL PSC		0			
24	PSC Filing Fee	FL PSC		13,500	Filing Fee		
	Printer - Initial Filing			41,812	Printing, mailing, copies		
25							
26	Notice Requirement			122,000	Notices		
27	PwC Review			0			
28	Other Expense			11,200			
29	<u>Sub-Total Other</u>			213,512			
30	Total Estimate Through PAA [X] or Commission Hearing []			670,269			
31	Allocation to this Rate Group:						
32		Water	Water	Sewer	Sewer		
33		Allocation %	Amount	Allocation %	Amount		
34	Allocated Total	0.00%	0	4.41%	29,552		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		0		7,388		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		0		11,082		
40							
41	Method of Allocation Between Systems (Provide Calculation):						
42	Note: Allocation is by # of customers of the systems in this rate case filing; calculations are on Schedule B-3.						

Analysis of Major Maintenance Projects

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-11

Page: 1 of 1

Preparer: S Szczygiel

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

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

Allocation of Expenses
Intercompany Expenses Per Books
AUF Sewer Rate Band 1
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
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.

Line No.	(1) Acct. No.		(3) Description	(4)	(5) Allocation Percentages			(7)	(8) Allocation	(9)	(10) Amounts Allocated			(11)	(12)	(13) Gross
	Water	Sewer		Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts			
1	601	701	Salaries & Wages - Employees												-	-
2	603	703	Salaries & Wages - Officers, Exec.												-	-
3	604	704	Employee Pensions & Benefits												-	-
4	610	710	Purchased Water/Sewage Trtmnt												-	-
5	615	715	Purchased Power												-	-
6	616	716	Fuel for Purchased Power												-	-
7	618	718	Chemicals												-	-
8	620	720	Materials & Supplies												-	-
9	631	731	Contractual Services - Engineering												-	-
10	632	732	Contractual Services - Accounting	0.00%	2.66%		2.66%	# Custs	-		1,098			1,098	41,320	
11	633	733	Contractual Services - Legal												-	-
12	634	734	Contractual Services - Mgmt. Fees	0.00%	2.43%		2.43%	# Custs	-		51,357			51,357	2,116,309	
13	635	735	Contractual Services - Testing												-	-
14	636	736	Contractual Services - Other	0.00%	2.66%		2.66%	# Custs	-		18,262			18,262	687,235	
15	641	741	Rental of Building/Real Prop.												-	-
16	642	742	Rental of Equipment												-	-
17	650	750	Transportation Expenses												-	-
18	656	756	Insurance - Vehicle	0.00%	2.66%		2.66%	# Custs	-		1,322			1,322	49,736	
19	657	757	Insurance - General Liability	0.00%	2.66%		2.66%	# Custs	-		6,478			6,478	243,824	
20	658	758	Insurance - Workman's Comp.	0.00%	1.61%		1.61%	% Labor	-		686			686	42,632	
21	659	759	Insurance - Other	0.00%	2.66%		2.66%	# Custs	-		1,477			1,477	55,596	
22	660	760	Advertising Expense												-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amort												-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other												-	-
25	670	770	Bad Debt Expense												-	-
26	675	775	Miscellaneous Expense												-	-

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.	0.00%	1.52%		1.52%	% Labor	-	1,480		1,480	97,562
3	604	704	Employee Pensions & Benefits	0.00%	1.58%		1.58%	% Labor	-	13,244		13,244	837,622
4	610	710	Purchased Water/Sewage Trtmnt									-	-
5	615	715	Purchased Power									-	-
6	616	716	Fuel for Purchased Power									-	-
7	618	718	Chemicals									-	-
8	620	720	Materials & Supplies									-	-
9	631	731	Contractual Services - Engineering									-	-
10	632	732	Contractual Services - Accounting									-	-
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	0.00%	2.66%		2.66%	# Custs	-	21,548		21,548	810,983
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other									-	-
15	641	741	Rental of Building/Real Prop.									-	-
16	642	742	Rental of Equipment									-	-
17	650	750	Transportation Expenses	0.00%	2.66%		2.66%	# Custs	-	12,873		12,873	484,453
18	656	756	Insurance - Vehicle									-	-
19	657	757	Insurance - General Liability									-	-
20	658	758	Insurance - Workman's Comp.									-	-
21	659	759	Insurance - Other									-	-
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amort									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense	0.00%	2.66%		2.66%	# Custs	-	1,209		1,209	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(2) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments	
				Adjusted Expense				Expense	N-U & U Expense
1	INTANGIBLE PLANT								
2	301.1 Organization	NA	NA	NA		0.00%	NA	0	NA
3	302.1 Franchises	NA	NA	NA		0.00%	NA	0	NA
4	339.1 Other Plant & Misc. Equipment	NA	NA	NA		0.00%	NA	0	NA
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	NA	NA	NA		0.00%	NA	0	NA
7	304.2 Structures & Improvements	NA	NA	NA		0.00%	NA	0	NA
8	305.2 Collect. & Impound Reservoirs	NA	NA	NA		0.00%	NA	0	NA
9	306.2 Lake, River & Other Intakes	NA	NA	NA		0.00%	NA	0	NA
10	307.2 Wells & Springs	NA	NA	NA		0.00%	NA	0	NA
11	308.2 Infiltration Galleries & Tunnels	NA	NA	NA		0.00%	NA	0	NA
12	309.2 Supply Mains	NA	NA	NA		0.00%	NA	0	NA
13	310.2 Power Generation Equipment	NA	NA	NA		0.00%	NA	0	NA
14	311.2 Pumping Equipment	NA	NA	NA		0.00%	NA	0	NA
15	339.2 Other Plant & Misc. Equipment	NA	NA	NA		0.00%	NA	0	NA
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	NA	NA	NA		0.00%	NA	0	NA
18	304.3 Structures & Improvements	NA	NA	NA		0.00%	NA	0	NA
19	311.3 Pumping Equipment	NA	NA	NA		0.00%	NA	0	NA
20	320.3 Water Treatment Equipment	NA	NA	NA		0.00%	NA	0	NA
21	339.3 Other Plant & Misc. Equipment	NA	NA	NA		0.00%	NA	0	NA
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	NA	NA	NA		0.00%	NA	0	NA
24	304.4 Structures & Improvements	NA	NA	NA		0.00%	NA	0	NA
25	311.4 Pumping Equipment	NA	NA	NA		0.00%	NA	0	NA
26	330.4 Distr. Reservoirs & Standpipes	NA	NA	NA		0.00%	NA	0	NA
27	331.4 Transm. & Distribution Mains	NA	NA	NA		0.00%	NA	0	NA
28	333.4 Services	NA	NA	NA		0.00%	NA	0	NA
29	334.4 Meters & Meter Installations	NA	NA	NA		0.00%	NA	0	NA
30	335.4 Hydrants	NA	NA	NA		0.00%	NA	0	NA
31	336.4 Backflow Prevention	NA	NA	NA		0.00%	NA	0	NA
32	339.4 Other Plant & Misc. Equipment	NA	NA	NA		0.00%	NA	0	NA
33	GENERAL PLANT								
34	303.5 Land & Land Rights	NA	NA	NA		0.00%	NA	0	NA
35	304.5 Structures & Improvements	NA	NA	NA		0.00%	NA	0	NA
36	340.5 Office Furniture & Equipment	NA	NA	NA		0.00%	NA	0	NA
37	340.51 Computer Equipment	NA	NA	NA		0.00%	NA	0	NA
38	341.5 Transportation Equipment	NA	NA	NA		0.00%	NA	0	NA
39	342.5 Stores Equipment	NA	NA	NA		0.00%	NA	0	NA
40	343.5 Tools, Shop & Garage Equipment	NA	NA	NA		0.00%	NA	0	NA
41	344.5 Laboratory Equipment	NA	NA	NA		0.00%	NA	0	NA
42	345.5 Power Operated Equipment	NA	NA	NA		0.00%	NA	0	NA
43	346.5 Communication Equipment	NA	NA	NA		0.00%	NA	0	NA
44	347.5 Miscellaneous Equipment	NA	NA	NA		0.00%	NA	0	NA
45	348.5 Other Tangible Plant	NA	NA	NA		0.00%	NA	0	NA
46									
47	TOTAL DEPRECIATION EXPENSE	NA	NA	NA			NA	NA	NA
48									
49	407301 (LESS) AMORTIZATION OF CIAC			NA			NA	0	NA
50									
51	NET DEPRECIATION EXPENSE	NA	NA	NA			NA	NA	NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-14

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Test Year 2007				Non-Used & Useful		Pro Forma Adjustments		
		Expense	Utility Adjustments	Adjusted Expense	%	Expense	Expense	Expense	N-U & U	Expense
1	INTANGIBLE PLANT									
2	351.1 Organization	284	0	284	0.00%	0	0	0	0	0
3	352.1 Franchises	14	0	14	0.00%	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
7	354.2 Structures & Improvements	541	0	541	0.00%	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
9	360.2 Collection Sewers - Force	972	0	972	4.24%	41	0	0	0	0
10	361.2 Collection Sewers - Gravity	5,527	0	5,527	4.24%	234	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0.00%	0	0	0	0	0
12	363.2 Services to Customers	952	0	952	0.00%	0	0	0	0	0
13	364.2 Flow Measuring Devices	865	0	865	0.00%	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0.00%	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
19	355.3 Power Generation Equipment	1,360	0	1,360	0.00%	0	0	0	0	0
20	370.3 Receiving Wells	415	0	415	0.00%	0	0	0	0	0
21	371.3 Pumping Equipment	1,796	0	1,796	0.00%	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
25	354.4 Structures & Improvements	7,348	0	7,348	16.65%	1,223	0	0	0	0
26	355.4 Power Generation Equipment	897	0	897	0.00%	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	5,271	0	5,271	16.65%	877	4,560	759		
28	381.4 Plant Sewers	0	0	0	0.00%	0	0	0	0	0
29	382.4 Outfall Sewer Lines	31	0	31	0.00%	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
35	371.5 Pumping Equipment	1,336	0	1,336	0.00%	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0.00%	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	116	0	116	0.00%	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0.00%	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0.00%	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0.00%	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0.00%	0	0	0	0	0
47	371.6 Pumping Equipment	84	0	84	0.00%	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	118	0	118	0.00%	0	0	0	0	0
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	0	0
54	390.71 Computer Equipment	0	15,411	15,411	0.00%	0	1,945	0		
55	391.7 Transportation Equipment	0	0	0	0.00%	0	1,472	0		
56	392.7 Stores Equipment	0	0	0	0.00%	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	218	0	218	0.00%	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0.00%	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0.00%	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0.00%	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0.00%	0	0	0	0	0
62	398.7 Other Tangible Plant	1,073	0	1,073	0.00%	0	0	0	0	0
63	TOTAL DEPRECIATION EXPENSE	29,218	15,411	44,629		2,376	7,976	759		
64										
65	407321 (LESS) AMORTIZATION OF CIAC	(23,642)		(23,642)		0	0	0		
66	NET DEPRECIATION EXPENSE	5,577	15,411	20,987		2,376	7,976	759		

Taxes Other Than Income

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes	(4) RE & Personal Property Tax on U&U	(5) Other	(6) Total
Water						
1	Test Year Per Books	NA	NA	NA		NA
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	NA				NA
5	Property Tax Reclass & NU&U Adj			NA		NA
6	Payroll Adjustments		NA			NA
7	Total Test Year Adjustments	NA	NA	NA	NA	NA
8	Adjusted Test Year	NA	NA	NA	NA	NA
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		NA			NA
12	Pro Forma Plant in Service Additions			NA		NA
13	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
14	Adjusted Pro Forma	NA	NA	NA	NA	NA
15						
16	RAFTs Assoc. with Revenue Increase	NA				NA
17						
18	Total Pro Forma	NA	NA	NA	NA	NA
Sewer						
19	Test Year Per Books	16,907	4,671	1,824		23,402
20						
21	Adjustments to Test Year (Explain)					
22	RAF on Adj'd Rev - RAF Per Books	(24)				(24)
23	Property Tax Reclass & NU&U Adj			6,156		6,156
24	Payroll Adjustments		384			384
25	Total Test Year Adjustments	(24)	384	6,156	0	6,516
26	Adjusted Test Year	16,884	5,055	7,980	0	29,918
27						
28	Pro Forma Adjustments (Explain)					
29	Payroll Tax Adjustments		924			924
30	Pro Forma Plant in Service Additions			1,242		1,242
31	Total Pro Forma Adjustments	0	924	1,242	0	2,166
32	Adjusted Pro Forma	16,884	5,979	9,222	0	32,084
33						
34	RAFTs Assoc. with Revenue Increase	6,822				6,822
35						
36	Total Pro Forma	23,706	5,979	9,222	0	38,907

Recap Schedules: B-1, B-2 Source Schedule: B-3

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

**AUF Sewer Rate Band 1
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	77
State and Federal Income Tax Calculation	C-2	78
Schedule of Interest in Tax Expense Calculation	C-3	79
Book/Tax Difference - Permanent	C-4	81
Deferred Income Tax Expense	C-5	82
Accumulated Deferred Income Taxes	C-6	83
Investment Tax Credit	C-7	86
Parent Debt Information	C-8	90
Income Tax Returns	C-9	91
Miscellaneous Tax Information	C-10	92

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

(1)		(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	NA	NA	NA	NA	NA	C-2
2	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
3	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
4	ITC Amortization	NA	NA	NA	NA	NA	C-7
5	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
6	Total Income Tax Expense	NA	NA	NA	NA	NA	
Sewer							
7	Current Tax Expense	6,490	(21,261)	(14,772)	(11,882)	(26,654)	C-2
8	Deferred Income Tax Expense	0	(1,828)	(1,828)	0	(1,828)	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	6,490	(23,089)	(16,599)	(11,882)	(28,481)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Water					Sewer					
Line No.	Description	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	NA	NA	NA	NA	NA	16,824	(47,452)	(30,628)	(28,966)	(59,594)	B-1, B-2
2	Less: Interest Charges	NA	NA	NA	NA	NA	0	(12,403)	(12,403)	(1,836)	(14,239)	C-3
3												
4	Taxable Income	0	0	0	0	0	16,824	(59,855)	(43,031)	(30,802)	(73,833)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	NA	NA	0	NA	-	0	0	0	0	C-4
8	Timing Differences	NA	NA	NA	0	NA	-	(4,738)	(4,738)	0	(4,738)	C-5
9	Total Schedule M Adjustments	0	0	0	0	0	0	(4,738)	(4,738)	0	(4,738)	
10												
11	Taxable Income Before State Taxes	0	NA	0	NA	0	16,824	(55,117)	(38,294)	(30,802)	(69,096)	
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	0	NA	0	NA	0	925	(3,031)	(2,106)	(1,694)	(3,800)	
15												
16	Federal Taxable Income	0	NA	0	NA	0	15,898	(52,086)	(36,187)	(29,108)	(65,295)	
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	0	NA	0	NA	0	5,564	(18,230)	(12,666)	(10,188)	(22,853)	
20												
21	Less: Investment Tax Credit Realized This Year	0	NA	0	NA	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	0	NA	0	0	0	5,564	(18,230)	(12,666)	(10,188)	(22,853)	
24												
25	Summary:											
26	Current State Income Tax	0	NA	0	NA	0	925	(3,031)	(2,106)	(1,694)	(3,800)	
27	Current Federal Income Tax	0	NA	0	NA	0	5,564	(18,230)	(12,666)	(10,188)	(22,853)	
28												
29	Total Current Income Tax Expense (To C-1)	0	NA	0	0	0	6,490	(21,261)	(14,772)	(11,882)	(26,654)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted	Water		Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted	Sewer	
1	Interest on Long-Term Debt	0	0	0	Note*		0	12,269	12,269	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0			0	0	0		
3	Interest on Short-Term Debt	0	0	0	Note*		0	0	0	Note*	
4	Other Interest Expense	0	0	0			0	134	134		
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	0	0	0			0	12,403	12,403		

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

• Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	0		657,759	
Weighted Cost of Long Term Debt (D-1)	0.00%	0	1.87%	12,269
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		12,269

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Pro Forma

Historical [] Projected [X]

Schedule: C-3

Page: 2 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(8) Supporting Schedules
		Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	0	0	0	Note*	12,269	1,836	14,105	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	0	0	0		134	0	134	
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	0	0	0		12,403	1,836	14,239	

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

• Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	0		750,529	
Weighted Cost of Long Term Debt (D-1)	1.88%	0	1.88%	14,105
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		14,105

Book/Tax Differences - Permanent**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-4

Page: 1 of 1

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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) Water			(4)	(5) Sewer			(7)	(8)
		Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted		Supporting Schedules
1 Timing Differences (Tax Expense										
2 Higher (Lower) than Book Expense):										
3 Tax Depreciation & Amortization		0	0	0		5,577	17,393	22,969		
4 Book Depreciation & Amortization		NA	NA	NA		5,577	15,411	20,987		B-13,14
5										
6 Depreciation Difference		0	0	0		0	1,982	1,982		
7										
8 Other Timing Differences (Itemize):										
9 Bad Debts		0	0	0		0	(411)	(411)		
10 Rate Case		0	0	0		0	(5,339)	(5,339)		
11 Loss on aband		0	0	0		0	(969)	(969)		
12										
13 Total Timing Differences (To C-2)		0	0	0		0	(4,738)	(4,738)		
14										
15 State Tax Rate		5.5%		5.5%		5.5%		5.5%		
16 State Deferred Taxes		0	0	0		0	(261)	(261)		
17										
18 Timing Differences for Fed. Taxes		0	0	0		0	(4,477)	(4,477)		
19										
20 Federal Tax Rate		35.0%		35.0%		35.0%		35.0%		
21 Federal Deferred Taxes		0	0	0		0	(1,567)	(1,567)		
22										
23 Total Deferred Taxes (to C-1)		0	0	0		0	(1,828)	(1,828)		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2006	0	0	0				0	0	0
2	2007	0	0	0				0	0	0
3	2008	0	0	0				0	0	0
4	2009	0	0	0				0	0	0
5	Test Yr	0	0	0				0	0	0
SEWER										
6	2006	2,665	16,028	18,694				2,665	16,028	18,694
7	2007	2,575	15,483	18,057				2,575	15,483	18,057
8	2008	5,346	32,151	37,497				5,346	32,151	37,497
9	2009	5,086	30,584	35,670				5,086	30,584	35,670
10	Test Yr	5,090	30,611	35,702				5,090	30,611	35,702

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 2 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
		Account No. 28306			
		Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2006	0	0	0	
2	2007	0	0	0	
3	2008	0	0	0	
4	2009	0	0	0	
5	Test Yr	0	0	0	
SEWER					
6	2006	2,017	649	2,665	
7	2007	2,665	(91)	2,575	
8	2008	2,575	2,772	5,346	
9	2009	5,346	(261)	5,086	
10	Test Yr	5,086	5	5,090	

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 3 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
		Account No. 28305			
		Deferred Federal Tax Liability			
Line			Current		
No.	Year	Beginning	Year	Ending	
		Balance	Change	Balance	
WATER					
1	2006	0	0	0	
2	2007	0	0	0	
3	2008	0	0	0	
4	2009	0	0	0	
5	Test Yr	0	0	0	
SEWER					
6	2006	12,128	3,900	16,028	
7	2007	16,028	(546)	15,483	
8	2008	15,483	16,668	32,151	
9	2009	32,151	(1,567)	30,584	
10	Test Yr	30,584	27	30,611	

Investment Tax Credits - Analysis

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 1 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 3 of 4

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****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 4 of 4

Preparer: W Jerdon

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

NONE

Schedule: C-8

Page: 1 of 1

Preparer: D Moy Kelly

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**.

Parent Debt Adjustment Calculation

Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3878 Debt - 0.6122 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****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

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****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-10

Page: 1 of 1

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? | 2006, 2007, 2008, 2009 |
| (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 |

**AUF Sewer Rate Band 1
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	95
Reconciliation to Rate Base	D-2	97
Preferred Stock	D-3	98
Short-Term Debt	D-4	99
Long-Term Debt	D-5	100
Variable Debt	D-6	102
Customer Deposits	D-7	104

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Schedule of Requested Cost of Capital

13 Month Average balance

AUF Sewer Rate Band 1**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: D Moy Kelly

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.

Line No.	(1) Class of Capital	(2) Reconciled To Test Yr Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	0	0.00%	5.10%	0.00%		D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%		D-2
3	Preferred Stock	0	0.00%		0.00%		D-2
4	Common Stock	0	0.00%	9.67%	0.00%		D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	0	0.00%		0.00%		
SEWER							
9	Long-Term Debt	240,368	36.54%	5.10%	1.87%		D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12	Common Stock	379,470	57.69%	9.67%	5.58%		D-2
13	Customer Deposits	2,235	0.34%	6.00%	0.02%		D-2
14	Accumulated Deferred Income Taxes	35,686	5.43%	0.00%	0.00%		D-2
15							
16	Total	657,759	100.00%		7.47%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	240,368	36.54%	5.10%	1.87%	12,269	
18	Short-Term Debt	0	0.00%	0.00%	0.00%	0	
19	Preferred Stock	0	0.00%	0.00%	0.00%	0	
20	Common Stock	379,470	57.69%	9.67%	5.58%	36,713	
21	Customer Deposits	2,235	0.34%	6.00%	0.02%	134	
22	Accumulated Deferred Income Taxes	35,686	5.43%	0.00%	0.00%	0	
23							
24	Total	657,759	100.00%		7.47%	49,117	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Sewer Rate Band 1**Docket No. 100330-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

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		Reconciled			Weighted		
No.	Class of Capital	To Pro Forma	Ratio	Cost	Cost	Cost	Supporting
		Rate Base		Rate	Rate		Schedules
WATER							
1	Long-Term Debt	0	0.00%	5.10%	0.00%		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	0	0.00%	9.67%	0.00%		D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	0	0.00%		0.00%		
SEWER							
9	Long-Term Debt	276,343	36.82%	5.10%	1.88%		D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12	Common Stock	436,265	58.13%	9.67%	5.62%		D-2
13	Customer Deposits	2,235	0.30%	6.00%	0.02%		D-2
14	Accumulated Deferred Income Taxes	35,686	4.75%	0.00%	0.00%		D-2
15							
16	Total	750,529	100.00%		7.52%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	276,343	36.82%	5.10%	1.88%	14,105	
18	Short-Term Debt	0	0.00%	0.00%	0.00%	0	
19	Preferred Stock	0	0.00%	0.00%	0.00%	0	
20	Common Stock	436,265	58.13%	9.67%	5.62%	42,208	
21	Customer Deposits	2,235	0.30%	6.00%	0.02%	134	
22	Accumulated Deferred Income Taxes	35,686	4.75%	0.00%	0.00%	0	
23							
24	Total	750,529	100.00%		7.52%	56,448	

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

AUF Sewer Rate Band 1**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: D Moy Kelly

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)
Line		Test Year	Reconciliation	Reconciled	Reconciled	Supporting
No.	Class of Capital	Average†	Adjustments	To Test Yr	To Pro Forma	Schedules
			Pro rata *	Rate Base	Rate Base	
Water						
1	Long-Term Debt	0		0	0	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	0		0	0	
5	Customer Deposits	0		0	0	D-7
6	Accumulated Deferred Income Taxes	0		0	0	C-6
7						
8	Total	0	0	0	0	A-1
Sewer						
9	Long-Term Debt	240,368		240,368	276,343	D-5
10	Short-Term Debt	0		0	0	D-4
11	Preferred Stock	0		0	0	D-3
12	Common Stock	379,470		379,470	436,265	
13	Customer Deposits	2,235		2,235	2,235	D-7
14	Accumulated Deferred Income Taxes	35,686		35,686	35,686	C-6
15						
16	Total	657,759	0	657,759	750,529	A-2

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

* 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 0.3878 Debt - 0.6122 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

AUF Sewer Rate Band 1
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Schedule: D-3
Page: 1 of 1
Preparer: D Moy Kelly

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	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

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

Cost of Short-Term Debt**Florida Public Service Commission****AUF Sewer Rate Band 1**

Schedule: D-4

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: D Moy Kelly

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5

Page: 1 of 2

Preparer: D Moy Kelly

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)	(13)	(14)
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)/(14)-(6)-(7))

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5

Page: 2 of 2

Preparer: D Moy Kelly

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line				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)/ ((4)-(6)-(7))
1	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
2	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	122,162	122,162	4.87%
3	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
4	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
5	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
6	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
7	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	91,622	91,622	4.87%
8	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - Series A	5.01%	02/03/2005	02/03/2015	18,000,000	3,151,430	-	-	-	-	157,887	157,887	5.01%
10	Unsecured Note - Series B	5.20%	02/03/2005	02/03/2020	12,000,000	2,454,635	-	-	-	-	127,641	127,641	5.20%
11	Senior Unsecured Notes	5.54%	12/27/2006	12/31/2018	30,000,000	3,490,254	-	-	-	-	193,360	193,360	5.54%
12	Senior Unsecured Notes	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	98,074	98,074	5.63%
13	Senior Unsecured Notes	5.85%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	101,906	101,906	5.85%
14	Total					28,258,209	-	-	-	-	1,442,382	1,442,382	5.10%
15													
16	13 Month Average per books (from A-19)					26,952,309							

• The 13 month average includes months in 2009 wherein the LTD balance per books was lower than the true amount. The adjusted 13 Month average is the Total in Col (4).

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-6

Page: 1 of 2

Preparer: D Moy Kelly

Utility [X] 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.

Line No.	(1) Description, Coupon Rate, Years of Life	(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) Basis of Variable Rate (e.g., Prime+%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/ (4)-(6)-(7))
1	All Long Term Debt is issued and held by the parent												

Cost of Variable Rate Long-Term Debt

AUF Sewer Rate Band 1
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-6
 Page: 2 of 2
 Preparer: D Moy Kelly

Utility [] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-7

Page: 1 of 1

Preparer: S Szczygiel

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	(5) Ending Balance (2+3-4)
All FL Systems					
1	Apr-2009	89,863	5,736	5,446	90,152
2	May-2009	90,152	5,127	5,464	89,816
3	Jun-2009	89,816	3,344	10,005	83,154
4	Jul-2009	83,154	2,943	3,626	82,472
5	Aug-2009	82,472	3,241	2,637	83,075
6	Sep-2009	83,075	3,679	3,756	82,998
7	Oct-2009	82,998	3,713	5,682	81,030
8	Nov-2009	81,030	2,681	1,922	81,788
9	Dec-2009	81,788	3,938	3,609	82,117
10	Jan-2010	82,117	4,058	3,258	82,918
11	Feb-2010	82,918	4,567	3,168	84,316
12	Mar-2010	84,316	4,201	2,222	86,295
13	Apr-2010	86,295	2,861	3,471	85,685
14	Average				<u>84,294</u>
15					
16	Allocation to this Rate Group			% Customers of all-FL	Allocation
17					
18		Water		0.00%	<u>0</u>
19					
20		Sewer		2.65%	<u>2,235</u>

**AUF Sewer Rate Band 1
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Revenues at Present & Proposed Rates - Water	E-2w	110
Revenues at Present & Proposed Rates - Sewer	E-2s	114
Customer Monthly Billing Schedules	E-3	118
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Guaranteed Revenues Received	E-11	129
Class A Utility Cost of Service Study	E-12	130
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Rate Schedule - Water

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	-	-	-	-	NA	NA
3	3/4"	-	-	-	-	NA	NA
4	1"	-	-	-	-	NA	NA
5	1-1/2"	-	-	-	-	NA	NA
6	2"	-	-	-	-	NA	NA
7	3"	-	-	-	-	NA	NA
8	4"	-	-	-	-	NA	NA
9	6"	-	-	-	-	NA	NA
10	8"	-	-	-	-	NA	NA
11	10"	-	-	-	-	NA	NA
12	Gallonge Charge						
13	Block 1	-	-	-	-	NA	NA
14	Block 2	-	-	-	-	NA	NA
15	Block 3	-	-	-	-	NA	NA
16	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k						
17							
18	General Service						
19	5/8" X 3/4"	-	-	-	-	NA	NA
20	3/4"	-	-	-	-	NA	NA
21	1"	-	-	-	-	NA	NA
22	1-1/2"	-	-	-	-	NA	NA
23	2"	-	-	-	-	NA	NA
24	3"	-	-	-	-	NA	NA
25	4"	-	-	-	-	NA	NA
26	6"	-	-	-	-	NA	NA
27	8"	-	-	-	-	NA	NA
28	10"	-	-	-	-	NA	NA
29	Gallonge Charge	-	-	-	-	NA	NA
30							
31	Irrigation						
32	5/8" X 3/4"	-	-	-	-	NA	NA
33	3/4"	-	-	-	-	NA	NA
34	1"	-	-	-	-	NA	NA
35	1-1/2"	-	-	-	-	NA	NA
36	2"	-	-	-	-	NA	NA
37	3"	-	-	-	-	NA	NA
38	4"	-	-	-	-	NA	NA
39	Gallonge Charge						
40	Block 1	-	-	-	-	NA	NA
41	Block 2	-	-	-	-	NA	NA
42	Block 3	-	-	-	-	NA	NA
43	Block 4	-	-	-	-	NA	NA
44	Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, >12k						
45							
46	Private Fire Protection						
47	2"	-	-	-	-	NA	NA
48	3"	-	-	-	-	NA	NA
49	4"	-	-	-	-	NA	NA
50	6"	-	-	-	-	NA	NA
51	8"	-	-	-	-	NA	NA
52	10"	-	-	-	-	NA	NA

35% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 2

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) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	16.91	17.13	-	17.13	21.85	37.87
3							
4	Gallage cap (gallons)	6,000	6,000	-	6,000	6,000	6,000
5	Gallage Charge, Capped	4.69	4.75	-	4.75	6.06	9.53
6							
7							
8	General Service						
9	5/8" X 3/4"	16.91	17.13	-	17.13	21.85	37.87
10	3/4"	25.37	25.70	-	25.70	32.77	56.81
11	1"	42.29	42.84	-	42.84	54.63	94.68
12	1-1/2"	84.57	85.66	-	85.66	109.24	189.36
13	2"	135.32	137.07	-	137.07	174.80	302.97
14	3"	270.63	274.12	-	274.12	349.57	605.94
15	4"	422.86	428.31	-	428.31	546.21	946.78
16	6"	845.72	856.63	-	856.63	1,092.43	1,893.57
17	8"	1,353.15	1,370.61	-	1,370.61	1,747.89	3,029.70
18	10"	1,945.15	1,970.24	-	1,970.24	2,512.57	4,355.20
19	Gallage charge	5.62	5.69	-	5.69	7.26	11.43
20							
21	Flat Rate						
22	(Only Systems with FR customers; list of all Flat Rates is on Page 2.)						
23	Residential Wastewater Only (RWO)						
24	Valencia Terrace	32.30	32.72		32.72	510.45	
25							
26							
27							
28							
29	All Systems Proposed Res						73.91
30	Gen. Svc. Wastewater Only						
31	All Systems Proposed Gen Svc						475.78
32	Reuse per Sprinkler Head	-	-		-	-	0.50
33	Reuse Flat Rate	-	-		-	-	-

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-1s

Page: 2 of 2

Preparer: T Rendell

Explanation: Provide a schedule of present FLAT RATES. (Proposed rates are on Page 1.)

Line No.	(1) System	(2) Rate Group	(3)	(4)
			Prior to Filing Residential	Prior to Filing Gen'l Service
1				
2	Kings Cove	AUF-S1	na	na
3	Leisure Lakes	AUF-S1	27.28	169.78
4	Summit Chase	AUF-S1	54.81	341.19
5	Valencia Terrace	AUF-S1	32.72	203.64
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: T Rendell

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) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed RateW/Rpsn	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	0		NA	0	0		-	0			17.66	NA
3	3/4"	0		NA	0	0		-	0			26.48	NA
4	1"	0		NA	0	0		-	0			44.14	NA
5	1-1/2"	0		NA	0	0		-	0			88.28	NA
6	2"	0		NA	0	0		-	0			141.24	NA
7	3"	0		NA	0	0		-	0			282.49	NA
8	4"	0		NA	0	0		-	0			441.39	NA
9	Gallorage	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
10	Block 1		0	NA	0		0	-	0	0	0	6.49	NA
11	Block 2		0	NA	0		0	-	0	0	#DIV/0!	9.73	NA
12	Block 3		0	NA	0		0	-	0	0	#DIV/0!	12.98	NA
13	Total Residential	0	0		0	0	0		0	0	#DIV/0!		0
14	Average Bill				NA				NA				NA
15													
16	General Service												
17	5/8" X 3/4"	0		NA	0	0		-	0			17.66	NA
18	3/4"	0		NA	0	0		-	0			26.48	NA
19	1"	0		NA	0	0		-	0			44.14	NA
20	1-1/2"	0		NA	0	0		-	0			88.28	NA
21	2"	0		NA	0	0		-	0			141.24	NA
22	3"	0		NA	0	0		-	0			282.49	NA
23	4"	0		NA	0	0		-	0			441.39	NA
24	6"	0		NA	0	0		-	0			882.78	NA
25	8"	0		NA	0	0		-	0			1,412.44	NA
26	Gallorage		0	NA	0		0	-	0	0	0	6.98	NA
27	Total General Ser	0	0		0	0	0		0	0	0		0
28	Average Bill				NA				NA				NA
29													
30	Irrigation												
31	5/8" X 3/4"	0		NA	0	0	NA	-	0			17.66	NA
32	Gallorage	Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
33	Block 1		0	NA	0		0	-	0	0	#DIV/0!	6.49	NA
34	Block 2		0	NA	0		0	-	0	0	#DIV/0!	9.73	NA
35	Block 3		0	NA	0		0	-	0	0	#DIV/0!	12.98	NA
36	Block 4		0	NA	0		0	-	0	0			
37	Total Irrigation	0	0		0	0	0		0	0	#DIV/0!		0
38	Average Bill				NA				NA				NA
39													
40	Fire Protection												
41	2"	0	NA	NA	0	0		-	0			11.77	NA
42	3"	0	NA	NA	0	0		-	0			23.54	NA
43	4"	0	NA	NA	0	0		-	0			36.78	NA
44	6"	0	NA	NA	0	0		-	0			73.56	NA
45	8"	0	NA	NA	0	0		-	0			117.70	NA
46	10"	0	NA	NA	0	0		-	0			169.20	NA
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill				NA								
49													
50	Subtot Billd Rev	0	0		0	0	0		0	0	#DIV/0!		0
51	Unbilled Revenues				-				-				-
52	Guaranteed Revenues				-				-				-
53	Misc. Service Charge				NA				0				0
54	Tot Billed Rev				0				0				0
55	Booked Revenue per GL				NA								
56	Adjustments to Booked				0								
57	Bkd Rev Adjstd				NA								
58	Difference				NA		NA						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Period 1: 04/01/09 to 10/28/09

Water [X] or Sewer []

Schedule: E-2w
 Page: 2 of 4
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	0		-	NA
3	3/4"	0		-	NA
4	1"	0		-	NA
5	1-1/2"	0		-	NA
6	2"	0		-	NA
7	3"	0		-	NA
8	4"	0		-	NA
9	Gallorage				
10	Block 1		0	-	NA
11	Block 2		0	-	NA
12	Block 3		0	-	NA
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	General Service				
17	5/8" X 3/4"	0		-	NA
18	3/4"	0		-	NA
19	1"	0		-	NA
20	1-1/2"	0		-	NA
21	2"	0		-	NA
22	3"	0		-	NA
23	4"	0		-	NA
24	6"	0		-	NA
25	8"	0		-	NA
26	Gallorage		0	-	NA
27	Total General Se	0	0		0
28	Average Bill				-
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	NA
32	Gallorage				
33	Block 1		0	-	NA
34	Block 2		0	-	NA
35	Block 3		0	-	NA
36	Block 4		0	-	NA
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	-	NA
42	3"	0	NA	-	NA
43	4"	0	NA	-	NA
44	6"	0	NA	-	NA
45	8"	0	NA	-	NA
46	10"	0	NA	-	NA
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	0	0		0
51					
52	Adjustments to Booked Revenue				
53	Abatements				0
54	Out of Period Adjs				0
55	Accounting Adjustments				0
56	Total Adjustments				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Period 2: 10/29/09 to 04/30/10

Water ☒ or Sewer ☐

Schedule: E-2w

Page: 3 of 4

Preparer: T Rendell

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 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	0		-	NA
3	3/4"	0		-	NA
4	1"	0		-	NA
5	1-1/2"	0		-	NA
6	2"	0		-	NA
7	3"	0		-	NA
8	4"	0		-	NA
9	Gallonge				
10	Block 1		0	-	NA
11	Block 2		0	-	NA
12	Block 3		0	-	NA
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	General Service				
17	5/8" X 3/4"	0		-	NA
18	3/4"	0		-	NA
19	1"	0		-	NA
20	1-1/2"	0		-	NA
21	2"	0		-	NA
22	3"	0		-	NA
23	4"	0		-	NA
24	6"	0		-	NA
25	8"	0		-	NA
26	Gallonge		0	-	NA
27	Total General Ser	0	0		0
28	Average Bill				-
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	NA
32	Gallonge				
33	Block 1		0	-	NA
34	Block 2		0	-	NA
35	Block 3		0	-	NA
36	Block 4		0	-	NA
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	-	NA
42	3"	0	NA	-	NA
43	4"	0	NA	-	NA
44	6"	0	NA	-	NA
45	8"	0	NA	-	NA
46	10"	0	NA	-	NA
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	0	0		0
51					
52	Adjustments to Booked Revenue				
53	Abatements				0
54	Out of Period Adjs				0
55	Accounting Adjustments				0
56	Total Adjustments				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Period 3: NA

Water [X] or Sewer []

Schedule: E-2w

Page: 4 of 4

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0		-	NA
3	3/4"	0		-	NA
4	1"	0		-	NA
5	1-1/2"	0		-	NA
6	2"	0		-	NA
7	3"	0		-	NA
8	4"	0		-	NA
9	Gallonsage				
10	Block 1		0	-	NA
11	Block 2		0	-	NA
12	Block 3		0	-	NA
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	General Service				
17	5/8" X 3/4"	0		-	NA
18	3/4"	0		-	NA
19	1"	0		-	NA
20	1-1/2"	0		-	NA
21	2"	0		-	NA
22	3"	0		-	NA
23	4"	0		-	NA
24	6"	0		-	NA
25	8"	0		-	NA
26	Gallonsage		0	-	NA
27	Total General Ser	0	0		0
28	Average Bill				-
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	NA
32	Gallonsage				
33	Block 1		0	-	NA
34	Block 2		0	-	NA
35	Block 3		0	-	NA
36	Block 4		0	-	NA
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	-	NA
42	3"	0	NA	-	NA
43	4"	0	NA	-	NA
44	6"	0	NA	-	NA
45	8"	0	NA	-	NA
46	10"	0	NA	-	NA
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	0	0		0
51					
52	Adjustments to Booked Revenue				
53	Abatements				0
54	Out of Period Adjs				0
55	Accounting Adjustments				0
56	Total Adjustments				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 4

Preparer: T Rendell

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) Test Yr Bills	(3) TY Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Usage	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) Proposed Rate	(11) Revenue at Proposed
1	Residential										
2	5/8" X 3/4"	11,732		17.02	199,708	11,732		17.13	200,973	37.87	444,299
3	3/4"	0		-	0	0		17.13	0	37.87	0
4	1"	12		17.02	204	12		17.13	206	37.87	454
5	1-1/2"	0		-	0	0		17.13	0	37.87	0
6	2"	0		-	0	0		17.13	0	37.87	0
7	3"	0		-	0	0		17.13	0	37.87	0
8	4"	0		-	0	0		17.13	0	37.87	0
9	Gallage cap (gallons)		6,000				6,000				
10	Capped Usage	-	31,619	4.72	149,265		31,619	4.75	150,189	9.53	301,326
11	Usage Above Cap	-	12,857				12,857				
12											
13	Total Residential	11,744	44,476		349,177	11,744	44,476		351,367		746,079
14	Average Bill				29.73				29.92		63.53
15											
16	General Service										
17	5/8" X 3/4"	12		17.02	204	12		17.13	206	37.87	454
18	3/4"	0		-	0	0		25.70	0	56.81	0
19	1"	120		42.58	5,103	119		42.84	5,115	94.68	11,305
20	1-1/2"	0		-	0	0		85.66	0	189.36	0
21	2"	12		136.19	1,634	12		137.07	1,645	302.97	3,636
22	3"	0		-	0	0		274.12	0	605.94	0
23	4"	0		-	0	0		428.31	0	946.78	0
24											
25	Gallage	-	3,288	5.66	18,600		3,288	5.69	18,711	11.43	37,586
26											
27											
28	Total General Serv	144	3,288		25,542	143	3,288		25,677		52,981
29	Average Bill				177.59				179.05		369.46
30											
31	Flat Rate										
32	Res. Wastewater Only										
33	Valencia Terrace	12		32.51	398	12		32.72	400	73.91	904
34									0	73.91	0
35									0	73.91	0
36									0	73.91	0
37									0	73.91	0
38	Subtot Res Flat Rate	12	0		398	12					
39	Cmrl. Wastewater Only	0	0	-	0	0				475.78	
40									0		
41	Gallage		0	-	0				0		0
42											
43	Total Wastewater Only	12	0		398	12	0		400		904
44	Average Bill				32.51				32.72		73.91
45											
46	Sprinkler Heads	0	NA	-	0	0		-	0	0.50	0
47	Reuse	0	NA	-	0	0		-	0	-	0
48	Total Flat Rate	0	0		0	0			0		0
49											
50											
51	Subtotal Billed Rev	11,900	47,764		375,117				377,444		799,964
52	Unbilled Revenues				0				0		0
53	Guaranteed Revenues				0				0		0
54	Misc. Service Charge				74				74		74
55	Total Billed Revenue				375,191				377,518		800,038
56	Booked Revenue per GL				375,720						
57	Adjustments to Booked				543						
58	Booked Revenue Adjusted				376,263						
59	Difference & % Difference				(1,072)						-0.3%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Period 1: 04/01/09 to 10/28/09

Schedule:

E-2s

Page:

2 of 4

Preparer:

T Rendell

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) Test Yr Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	5,746		16.91	97,168
3	3/4"	0		16.91	0
4	1"	6		16.91	101
5	1-1/2"	0		16.91	0
6	2"	0		16.91	0
7	3"	0		16.91	0
8	4"	0		16.91	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		15,397	4.69	72,213
11	Usage Above Cap		8,657		
12					
13	Total Residential	5,752	24,054		169,483
14	Average Bill				29.46
15					
16	General Service				
17	5/8" X 3/4"	6		16.91	101
18	3/4"	0		25.37	0
19	1"	56		42.29	2,351
20	1-1/2"	0		84.57	0
21	2"	6		135.32	812
22	3"	0		270.63	0
23	4"	0		422.86	0
24					
25	Gallage		1,579	5.62	8,873
26					
27					
28	Total General Serv	68	1,579		12,138
29	Average Bill				179.58
30					
31	Flat Rate				
32	Res. Wastewater Only				
33	Valencia Terrace	6		32.3	194
34					0
35					0
36					0
37					0
38	Subtot Res Flat Rate	6			194
39	Cmrl. Wastewater Only	0		511.98	0
40					
41	Gallage				
42					
43	Total Wastewater Only	6	0		194
44	Average Bill				32.30
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	5,826	25,633		181,815
52					
53	Adjustments to Booked Revenue				
54	Abatements				2
55	Out of Period Adjs				446
56	Accounting Adjustments				0
57	Total Adjustments				448

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Period 2: 10/29/09 to 04/30/10

Water [] or Sewer [X]

Schedule:

E-2s

Page:

3 of 4

Preparer:

T Rendell

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 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	5,986		17.13	102,540
3	3/4"	0		17.13	0
4	1"	6		17.13	103
5	1-1/2"	0		17.13	0
6	2"	0		17.13	0
7	3"	0		17.13	0
8	4"	0		17.13	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		16,221	4.75	77,051
11	Usage Above Cap		4,200		
12					
13	Total Residential	5,992	20,421		179,694
14	Average Bill				29.99
15					
16	General Service				
17	5/8" X 3/4"	6		17.13	103
18	3/4"	0		25.70	0
19	1"	64		42.84	2,752
20	1-1/2"	0		85.66	0
21	2"	6		137.07	822
22	3"	0		274.12	0
23	4"	0		428.31	0
24					
25	Gallage		1,709	5.69	9,727
26					
27					
28	Total General Serv	76	1,709		13,404
29	Average Bill				175.83
30					
31	Flat Rate				
32	Res. Wastewater Only				
33	Valencia Terrace	6		32.72	204
34					0
35					0
36					0
37					0
38	Subtot Res Flat Rate	6			204
39	Cmrl. Wastewater Only	0			0
40					0
41	Gallage				
42					
43	Total Wastewater Only	12	0		408
44	Average Bill				32.72
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	6,081	22,131		193,506
52					
53	Adjustments to Booked Revenue				
54	Abatements				0
55	Out of Period Adjs				94
56	Accounting Adjustments				0
57	Total Adjustments				94

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule Period 3: NA

Schedule:

E-2s

Page:

4 of 4

Preparer:

T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0		17.13	0
3	3/4"	0		17.13	0
4	1"	0		17.13	0
5	1-1/2"	0		17.13	0
6	2"	0		17.13	0
7	3"	0		17.13	0
8	4"	0		17.13	0
9	Gallage cap (gallons)		0		
10	Capped Usage		0	4.75	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	General Service				
17	5/8" X 3/4"	0		17.13	0
18	3/4"	0		25.70	0
19	1"	0		42.84	0
20	1-1/2"	0		85.66	0
21	2"	0		137.07	0
22	3"	0		274.12	0
23	4"	0		428.31	0
24					
25	Gallage		0	5.69	0
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	Flat Rate				
32	Res. Wastewater Only			-	0
33					
34					
35					
36					
37					
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0			0
40					
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				-
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	0	0		0
52					
53	Adjustments to Booked Revenue				
54	Abatements				0
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments				0

Customer Monthly Billing Schedule

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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	May-09	NA	NA				NA	0
2	Jun-09	NA	NA				NA	0
3	Jul-09	NA	NA				NA	0
4	Aug-09	NA	NA				NA	0
5	Sep-09	NA	NA				NA	0
6	Oct-09	NA	NA				NA	0
7	Nov-09	NA	NA				NA	0
8	Dec-09	NA	NA				NA	0
9	Jan-10	NA	NA				NA	0
10	Feb-10	NA	NA				NA	0
11	Mar-10	NA	NA				NA	0
12	Apr-10	NA	NA				NA	0
13	Total Water	0	0	0	0	0	0	0

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Sprinkler Heads	(7) Reuse	(8) Total
14	May-09	963	10			0	0	972
15	Jun-09	962	13			0	0	975
16	Jul-09	954	11			0	0	965
17	Aug-09	960	11			0	0	972
18	Sep-09	957	10			0	0	967
19	Oct-09	962	12			0	0	974
20	Nov-09	974	11			0	0	986
21	Dec-09	995	12			0	0	1,007
22	Jan-10	999	14			0	0	1,013
23	Feb-10	991	13			0	0	1,004
24	Mar-10	1,028	13			0	0	1,041
25	Apr-10	1,012	13			0	0	1,025
26	Total Sewer	11,756	144	0	0	0	0	11,900

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4

Page: 1 of 4

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2)	(3) Present Bus. Hrs.	(4) Present After Hrs.	(5)	(6) Proposed Bus. Hrs.	(7) Proposed After Hrs.
1	WATER						
2	Initial Connection		NA	NA		NA	NA
3							
4	Normal Reconnect		NA	NA		NA	NA
5							
6	Violation Reconnect		NA	NA		NA	NA
7							
8	Premises Visit		NA	NA		NA	NA
9							
10	Late Payment Fees		NA			NA	
11							
12							
13	SEWER						
14	Initial Connection		22.00	22.00		22.00	33.00
15							
16	Normal Reconnect		22.00	22.00		22.00	33.00
17							
18	Violation Reconnect		Actual Cost	Actual Cost		Actual Cost	Actual Cost
19							
20	Premises Visit		22.00	22.00		22.00	33.00
21							
22	Late Payment Fees		5.00			5.00	
23							
24	There are no changes proposed in the above charges for this rate group.						
25							
26							
27	ENGINEERING & INSPECTION FEES - WATER AND SEWER						
28	Administration and Engineering		Present			Proposed	
29	Development Size		Fee			Fee	
30	2 - 50 customers		none			\$ 366.00	
31	51 -250 customers		none			\$ 457.00	
32	> 250 customers		none			\$ 501.00	
33							
34	Field Inspection Fee						
35	1st 400 feet	per foot	none			\$ 11.25	
36	2nd 600 feet	per foot	none			\$ 4.25	
37	Remaining ft.	per foot	none			\$ 1.50	
38							
39							
40	CUSTOMER DEPOSITS (REFUNDABLE)						
41							
42	Class	Meter Size	Present	Water Proposed		Present	Sewer Proposed
43	Residential	5/8 X 3/4"	*	NA		*	171.00
44	Residential	Other sizes	•	NA		•	Two x Est'd Monthly Bill
45							
46	General Service	All sizes	*	NA		•	Two x Est'd Monthly Bill

• See next page for Present Customer Deposit Rates

Miscellaneous Service Charges

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: E-4

Page: 2 of 4

Preparer: J Lihvarcik

CUSTOMER DEPOSITS (REFUNDABLE)

Present Rates

Line No.	System	(1)	(2)	(3) Meter Size any	(4) 5/8"	(5) 1"	(6) 1.5"	(7) 2"	(8) 4"	(9) 6"	(10) 8"
1	Water										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33	Sewer										
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 3 of 4

Preparer: J Lihvarcik

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

Line No.	(1) Description	(2) Admin Assistnt	(3) Utility Tech	(4) Eng'r Aide	(5) Eng'r	(6) Manager of Op'ns	(7) Pres. & COO	(8) Total Cost	(9) Proposed Fee
1	ADMINISTRATION AND ENGINEERING FEES, NEW DEVELOPMENTS								
2	Loaded Hourly Rates	\$ 25.03	\$ 22.24	\$ 31.54	\$ 49.21	\$ 66.59	\$ 79.80		
3									
4	New Connection Time for Review 2-10 customer development								
5	<u>Design and Permitting</u>								
6	Service Availability	0.50	0.50		0.50				
7	Initial contact with design engineer			0.25					
8	Provide information for completion of permit application			0.75					
9	Review permit application and construction drawings			1.00	0.25	0.25			
10	Construction drawings Field Technicians review		0.75						
11	Provide written comments to engineer			0.50	0.25				
12	Review revised permit application and construction drawings			0.25	0.25	0.25			
13	Execute permit application						0.25		
14									
15	<u>During Construction</u>								
16	Pre Construction Meeting		0.50						
17	Field inspection witness connection		0.50						
18	Field inspection witness pressure test (water or force main)		1.50						
19									
20	<u>Certification of Completion</u>								
21	Review As-builts and certify completion			0.50	0.25				
22	Execute Certification of Completion						0.25		
23	Update system maps			0.65					
24									
25	Total Hours	0.50	3.75	3.90	1.50	0.50	0.50		
26	Cost	\$ 12.51	\$ 83.40	\$ 123.02	\$ 73.81	\$ 33.29	\$ 39.90	\$ 365.94	\$ 366.00
27									
28									
29	New Connection Time for Review 51-250 customer development								
30	<u>Design and Permitting</u>								
31	Service Availability	0.50	0.50		0.50				
32	Initial contact with design engineer			0.25					
33	Provide information for completion of permit application			0.75					
34	Review permit application and construction drawings			1.25	0.50	0.50			
35	Construction drawings Field Technicians review		1.00						
36	Provide written comments to engineer			0.50	0.25				
37	Review revised permit application and construction drawings			0.50	0.50	0.50			
38	Execute permit application						0.25		
39									
40	<u>During Construction</u>								
41	Pre Construction Meeting		0.50						
42	Field inspection witness connection		0.50						
43	Field inspection witness pressure test (water or force main)		1.50						
44									
45	<u>Certification of Completion</u>								
46	Review As-builts and certify completion			0.50	0.25				
47	Execute Certification of Completion						0.25		
48	Update system maps			1.00					
49									
50	Total Hours	0.50	4.00	4.75	2.00	1.00	0.50		
51	Cost	\$ 12.51	\$ 88.97	\$ 149.83	\$ 98.41	\$ 66.59	\$ 39.90	\$ 456.21	\$ 457.00

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 4 of 4

Preparer: J Lihvarcik

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

Line No.	(1) Description	(2) Admin Assistnt	(3) Utility Tech	(4) Eng'r Aide	(5) 0 Eng'r	(6) Manager of Op'ns	(7) Pres. & COO	(8) Total Cost	(9) Proposed Fee
1	ADMINISTRATION AND ENGINEERING FEES, NEW DEVELOPMENTS, Cont'd								
2	New Connection Time for Review >250 customer development								
3	<u>Design and Permitting</u>								
4	Service Availability	0.50	0.50		0.50				
5	Initial contact with design engineer			0.25					
6	Provide information for completion of permit application			0.75					
7	Review permit application and construction drawings			1.50	0.75	0.75			
8	Construction drawings Field Technicians review		1.00						
9	Provide written comments to engineer			0.50	0.25				
10	Review revised permit application and construction drawings			0.50	0.50	0.50			
11	Execute permit application						0.25		
12									
13	<u>During Construction</u>								
14	Pre Construction Meeting		0.50						
15	Field inspection witness connection		0.50						
16	Field inspection witness pressure test (water or force main)		1.50						
17									
18	<u>Certification of Completion</u>								
19	Review As-builts and certify completion			0.50	0.25				
20	Execute Certification of Completion						0.25		
21	Update system maps			1.25					
22									
23	Total Hours	0.50	4.00	5.25	2.25	1.25	0.50		
24	Cost	\$ 12.51	\$ 88.97	\$ 165.60	\$ 110.71	\$ 83.23	\$ 39.90	\$ 500.93	\$ 501.00

DERIVATION OF LOADED HOURLY RATES USED ABOVE

	Base Hrlly Rate	Overheads 35%	Total Hrlly Rate
30 Engineering & Management			
31 Engineer	\$ 36.45	\$ 12.76	\$ 49.21
32 Engineering Aide	\$ 23.37	\$ 8.18	\$ 31.54
33 Manager of Operations	\$ 49.32	\$ 17.26	\$ 66.59
34 President	\$ 59.11	\$ 20.69	\$ 79.80
35 Administrative Assistant	\$ 18.54	\$ 6.49	\$ 25.03
36			
37			
38 Field Employees			
39 Area Coordinator	\$ 27.45	\$ 9.61	\$ 37.06
40 Utility Tech Coordinator	\$ 20.50	\$ 7.18	\$ 27.68
41 Utility Tech I	\$ 11.46	\$ 4.01	\$ 15.47
42 Utility Tech I	\$ 12.98	\$ 4.54	\$ 17.52
43 Utility Tech II	\$ 13.71	\$ 4.80	\$ 18.51
44 Utility Tech II	\$ 14.13	\$ 4.95	\$ 19.08
45 Utility Tech II	\$ 14.35	\$ 5.02	\$ 19.37
46 Utility Tech III	\$ 17.22	\$ 6.03	\$ 23.25
47 Field Employees Composite Loaded Cost			\$ 22.24
48			
49			
50 Office Employees			
51 Administrative Assistant	\$ 15.34	\$ 5.37	\$ 20.71
52 Administrative Assistant	\$ 18.54	\$ 6.49	\$ 25.03
53 New Business Coordinator	\$ 23.37	\$ 8.18	\$ 31.54
54 Office Clerk	\$ 12.36	\$ 4.33	\$ 16.69
55 Operations Support Coordinator	\$ 23.20	\$ 8.12	\$ 31.33
56 Office Employees Composite Loaded Cost			\$ 25.06

Miscellaneous Service Charge Revenue

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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) Late Fees	(7) Returned Check	(8) Total
WATER								
1	May-09	0	0	0	0	0	0	0
2	Jun-09	0	0	0	0	0	0	0
3	Jul-09	0	0	0	0	0	0	0
4	Aug-09	0	0	0	0	0	0	0
5	Sep-09	0	0	0	0	0	0	0
6	Oct-09	0	0	0	0	0	0	0
7	Nov-09	0	0	0	0	0	0	0
8	Dec-09	0	0	0	0	0	0	0
9	Jan-10	0	0	0	0	0	0	0
10	Feb-10	0	0	0	0	0	0	0
11	Mar-10	0	0	0	0	0	0	0
12	Apr-10	0	0	0	0	0	0	0
13								
14	Total Water \$	NA	NA	NA	NA	NA	NA	NA
15	Annual Events	NA	NA	NA	NA	NA	NA	NA
16								
17	Proposed Rate	NA	NA	NA	NA	NA	NA	
18	Proposed Revenue	NA	NA	NA	NA	NA	NA	0
SEWER								
19	May-09	0	0	0	0	0	0	0
20	Jun-09	0	0	0	0	5	0	5
21	Jul-09	0	0	0	0	0	0	0
22	Aug-09	0	0	0	0	0	25	25
23	Sep-09	0	0	0	0	0	0	0
24	Oct-09	0	0	0	0	0	0	0
25	Nov-09	0	0	0	0	0	0	0
26	Dec-09	22	0	0	0	0	0	22
27	Jan-10	22	0	0	0	0	0	22
28	Feb-10	0	0	0	0	0	0	0
29	Mar-10	0	0	0	0	0	0	0
30	Apr-10	0	0	0	0	0	0	0
31								
32	Total Sewer \$	44	0	0	0	5	25	74
33	Annual Events	2	0	0	0	1	1	4
34								
35	Proposed Rate	22.00	22.00	Actual Cost	22.00	5.00	25.00	
36	Proposed Revenue	44	0	0	0	5	25	74

Public Fire Hydrants Schedule**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-6

Page: 1 of 1

Preparer: J Lihvarcik

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

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

1 Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

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

- 1 Any private fire protection connections are listed in E-2w

Contracts and Agreements Schedule**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

Line	(1)	(2)
No.	Type	Description

None

Tax or Franchise Fee Schedule

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	NA	NA	NA	NA	NA
2			-		
3			-		
4			-		
5			-		

SEWER

6 Regulatory Assessment Fee Florida Public Service Comm.

16,907 Included in overall cost of service None

Service Availability Charges Schedule

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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
No Changes are Proposed				
WATER				
1	Main Extension Charge	ERC	446.00	446.00
2				
3	Meter Installation Fee	5/8" x 3/4"	210.00	210.00
4	(Meter Size)	All other sizes	Actual Cost	Actual Cost
5				
6	Meter with built-in Back Flow Preventor	All sizes	Actual Cost	Actual Cost
7				
8	Plant Capacity Charge	ERC	700.00	700.00
9				
10	Service Installation Charge	5/8" x 3/4"	1,000.00	1,000.00
11	(Per Connection)	All other sizes	Actual Cost	Actual Cost
12			-	
13				
14	Stand-alone Back Flow Preventor	All types	Actual Cost	Actual Cost
SEWER				
15	Main Extension Charge	ERC	480.00	480.00
16				
17	Plant Capacity Charge	ERC	1,300.00	1,300.00
18				
19	Service Installation Charge	4" or less	2,000.00	2,000.00
20		Greater than 4"	Actual Cost	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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			None		
4					
5					
6					
7					
8					
9					
10					
11					
12					
Total		0	0	0	0

Class A Utility Cost of Service Study**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer [X]

Schedule: E-12

Page: 1 of 1

Preparer: J Lihvarcik

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.

LineNo.

Not applicable; no industrial customers.

Billing Analysis Schedules**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: D Franceski

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

See attached Bill Analyses

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**AUF Sewer Rate Band 1
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	135
Gallons of Wastewater Treated	F-2	136
Water Treatment Plant Data	F-3	137
Wastewater Treatment Plant Data	F-4	138
Used and Useful Calculations - Water Treatment Plant	F-5	139
Used and Useful Calculations - Sewer Treatment Plant	F-6	140
Used and Useful Calculation - Distribution & Collection Systems	F-7	141
Margin Reserve Calculations	F-8	143
Equivalent Residential Connections Calculation - Water	F-9	144
Equivalent Residential Connections Calculation - Sewer	F-10	145

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**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**
Florida Public Service Commission
AUF Sewer Rate Band 1
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-1

Page: 1 of 1

Preparer: T Ward

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	May-09						
2	Jun-09						
3	Jul-09						
4	Aug-09						
5	Sep-09						
6	Oct-09						
7	Nov-09						
8	Dec-09						
9	Jan-10						
10	Feb-10						
11	Mar-10						
12	Apr-10						
13							
14	TOTAL	0	0	0	0	0	0.0%

See Appendix 2 for details of individual systems in this Rate Group
(For EUW weighting calculations see F-5)

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

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-2

Page: 1 of 1

Preparer: T Ward

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	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	May-09	See Appendix 2 for details of individual systems in this Rate Group					
2	Jun-09						
3	Jul-09						
4	Aug-09						
5	Sep-09						
6	Oct-09						
7	Nov-09						
8	Dec-09						
9	Jan-10						
10	Feb-10						
11	Mar-10						
12	Apr-10						
13	Total	0	0	0	0	0	0

Water Treatment Plant Data

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-3

Page: 1 of 1

Preparer: T Ward

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.	(1) Description	(2) Date	(3) GPD
See Appendix 2 for supporting calculations for appropriate systems			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
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.		
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 2 3 4 5	
4	Average Daily Flow		
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.		

Sewer Treatment Plant Data

Florida Public Service Commission

AUF Sewer Rate Band 1**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: F-4
 Page: 1 of 1
 Preparer: T Ward

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.	(1) Description	(2) Month	(3) GPD
	See Appendix 2 for supporting calculations for appropriate systems		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
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.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-5

Page: 1 of 1

Preparer: T Ward

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).

Summary of % U&U by System (see Appendix 2 for supporting calculations for appropriate Systems)

Line No.	(1) Water System	(2) 12/31/2009 Customers	(3) % Excess Unac- counted Water	(4) % U&U Wells	(5) % U&U Storage
1		-			
2		-			
3		-			
4		-			
5		-			
6		-			
7		-			
8		-			
9		-			
10		-			
11		-			
12		-			
13		-			
14		-			
15		-			
16		-			
17		-			
18		-			
19		-			
20		-			
21		-			
22		-			
23		-			
24		-			
25		-			
26		-			
27		-			
28		-			
29		-			
30		-			
31		-			
32		-			
33		-			
34		-			
35		-			
36		-			
37		-			
38		-			
39		-			
40		-			
41		-			
42		-			
43		-			
44		-			
45		-			
46		-			
47		-			
48		-			
49		-			
50		-			
51		-			
52		-			
53		-			
54		-			
55		-			
56		-			
57		-			
58		-			
59		-			
60		-			

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

AUF Sewer Rate Band 1

Schedule: F-6

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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).

Summary of % U&U by System (see Appendix 2 for supporting calculations for appropriate Systems)

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) Excess %I&I	(4) Treatment %U&U
1		-		
2		-		
3		-		
4		-		
5		-		
6		-		
7		-		
8		-		
9	Kings Cove	195	0.00%	100.00%
10		-		
11		-		
12	Leisure Lakes	283	0.00%	39.00%
13		-		
14		-		
15		-		
16		-		
17		-		
18		-		
19		-		
20		-		
21	Summit Chase	213	0.00%	100.00%
22		-		
23		-		
24	Valencia Terrace	346	0.00%	100.00%
25		-		
26		-		
27		-		
28				
29	Total & Composite U&U %s	1,037	0.00%	83.35%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Schedule: F-7
Page: 1 of 2
Preparer: T Ward

Historical Test Year Ending April 30, 2010

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.

Summary of % U&U by System (see Appendix 2 for supporting calculations for appropriate Systems)

Line No.	(1) Water System	(2) 12/31/2009 Customers	(3) % U&U Distribution
1		-	
2		-	
3		-	
4		-	
5		-	
6		-	
7		-	
8		-	
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	
30		-	
31		-	
32		-	
33		-	
34		-	
35		-	
36		-	
37		-	
38		-	
39		-	
40		-	
41		-	
42		-	
43		-	
44		-	
45		-	
46		-	
47		-	
48		-	
49		-	
50		-	
51		-	
52		-	
53		-	
54		-	
55		-	
56		-	
57		-	
58		-	
59		-	
60		-	

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-7
 Page: 2 of 2
 Preparer: T Ward

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.

Summary of % U&U by System (see Appendix for supporting calculations for appropriate Systems)

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) % U&U Collection
1		-	
2		-	
3		-	
4		-	
5		-	
6		-	
7		-	
8		-	
9	Kings Cove	195	100.00%
10		-	
11		-	
12	Leisure Lakes	283	84.48%
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21	Summit Chase	213	100.00%
22		-	
23		-	
24	Valencia Terrace	346	100.00%
25		-	
26		-	
27		-	
28			
29	Total & Composite U&U %s	1,037	95.76%

Margin Reserve Calculations - Water & Sewer**Florida Public Service Commission****AUF Sewer Rate Band 1****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: F-8

Page: 1 of 1

Preparer: T Ward

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

Linear regression analysis using average SFRs/ERCs for the last five years and trended for the five years beyond test period(s).

See Appendix 2 for supporting calculations for appropriate systems

Equivalent Residential Connections - Water

Florida Public Service Commission

AUF Sewer Rate Band 1

Schedule: F-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/	Total	Total	Annual
Line					Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2005								
		See Appendix 2 for supporting calculations for appropriate systems							
2	2006								
3	2007								
4	2008								
5	2009								

Equivalent Residential Connections - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 1

Schedule: F-10

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/	Total	Total	Annual
Line					Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year	Beginning	Ending	Average	Treated	(5)/(4)	Treated	(7)/(6)	in ERCs
1	2005	See Appendix 2 for supporting calculations for appropriate systems							
2	2006								
3	2007								
4	2008								
5	2009								

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AUF Sewer Rate Band 1
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	149
Schedule of Rate Base - Interim Rates	G-2	150
Schedule of Adjustments to Rate Base - Interim	G-3	151
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Schedule of Adjustments to Operating Income - Interim	G-5	153
Schedule of Requested Cost of Capital - Interim	G-6	154

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Rate Schedule - Interim Rates

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] Sewer [X]

Florida Public Service Commission

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
	% Increase-->		NA	NA	% Increase-->		27.5%	27.5%
	WATER		NA	NA				
1	Residential							
2	5/8" X 3/4"	NA	NA	NA	SEWER Residential			
3	3/4"	NA	NA	NA	All Meter Sizes	17.13	21.85	21.85
4	1"	NA	NA	NA				
5	1-1/2"	NA	NA	NA				
6	2"	NA	NA	NA				
7	3"	NA	NA	NA				
8	4"	NA	NA	NA				
9	6"	NA	NA	NA				
10	8"	NA	NA	NA				
11	10"	NA	NA	NA				
12	Gallorage, Block 1	NA	NA	NA	Cap (gallons)	6,000	6,000	6,000
13	Block 2	NA	NA	NA	Gallorage charge	4.75	6.06	6.06
14	Block 3	NA	NA	NA				
15								
16	General Service				General Service			
17	5/8" X 3/4"	NA	NA	NA	5/8" X 3/4"	17.13	21.85	21.85
18	3/4"	NA	NA	NA	3/4"	25.70	32.77	32.77
19	1"	NA	NA	NA	1"	42.84	54.63	54.63
20	1-1/2"	NA	NA	NA	1-1/2"	85.66	109.24	109.24
21	2"	NA	NA	NA	2"	137.07	174.80	174.80
22	3"	NA	NA	NA	3"	274.12	349.57	349.57
23	4"	NA	NA	NA	4"	428.31	546.21	546.21
24	6"	NA	NA	NA	6"	856.63	1,092.43	1,092.43
25	8"	NA	NA	NA	8"	1,370.61	1,747.89	1,747.89
26	10"	NA	NA	NA	10"	1,970.24	2,512.57	2,512.57
27	Gallorage charge	NA	NA	NA	Gallorage charge	5.69	7.26	7.26
28								
29	Irrigation				Flat Rate			
30	5/8" X 3/4"	NA	NA	NA	Res. Wastewater Only			
31	3/4"	NA	NA	NA	Valencia Terrace	32.72	41.73	41.73
32	1"	NA	NA	NA				
33	1-1/2"	NA	NA	NA				
34	2"	NA	NA	NA				
35	3"	NA	NA	NA				
36	4"	NA	NA	NA				
37	Gallorage Charge				Gen. Svc. Wastewater Only			
38	Block 1	NA	NA	NA				
39	Block 2	NA	NA	NA				
40	Block 3	NA	NA	NA				
41	Block 4	NA	NA	NA				
42								
43	Fire Protection							
44	2"	NA	NA	NA				
45	3"	NA	NA	NA				
46	4"	NA	NA	NA				
47	6"	NA	NA	NA				
48	8"	NA	NA	NA				
49	10"	NA	NA	NA				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R J Pasceri

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)
WATER						
1	Utility Plant in Service	NA	NA	0	0	A-5
2	Utility Land & Land Rights	NA		0	0	A-5
3	Construction Work in Progress	NA		0	0	A-1
4	Less: Accumulated Depreciation	NA	NA	0	0	A-9
5	Less: CIAC	NA	NA	0	0	A-12
6	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
7	Acquisition Adjustments	NA		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-1
9	Less: Advances For Construction	NA		0	0	A-1
10	Working Capital Allowance	NA		0	0	A-1
11	Total Rate Base	0	0	0	0	
SEWER						
12	Utility Plant in Service	1,574,802	(114,085)	0	1,460,716	A-6
13	Utility Land & Land Rights	108,974		0	108,974	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(947,391)	73,353	0	(874,038)	A-10
16	Less: CIAC	(619,088)	0	0	(619,088)	A-12
17	Accumulated Amortization of CIAC	436,809	0	0	436,809	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	144,386		0	144,386	A-2
21	Total Rate Base	698,492	(40,732)	0	657,759	

Adjustments from Last Rate Case are reflected in col (2)

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Description	(2)	(3)
		Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	NA	(114,085)
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	NA	73,353
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 Adjustments	0	(40,732)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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)
Line No.	Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Supporting Schedules
Water								
1	Water Sales Revenues	NA	0	0	0	0	0.00%	E-2w
2	Other Revenues	NA	0	0	0	0		E-2w
3	OPERATING REVENUES	0	0	0	0	0		
4	Operation & Maintenance	NA	0	0	0	0		B-1
5	Depreciation, net of CIAC Amort.	NA	0	0		0		B-1
6	Amortization	NA	0	0		0		B-1
7	Taxes Other Than Income	NA	0	NA	0	0		B-1
8	Provision for Income Taxes	NA	0	0	0	0		B-1
9	OPERATING EXPENSES	0	0	0	0	0		
10	NET OPERATING INCOME	0	0	0	0	0		
11	RATE BASE	NA		0		0		A-1
12	RATE OF RETURN	NA		NA		NA		
Sewer								
13	Sewer Sales Revenues	375,117	0	375,117	103,255	478,372	27.53%	E-2s
14	Other Revenues	74	0	74	0	74		E-2s
15	OPERATING REVENUES	375,191	0	375,191	103,255	478,446		
16	Operation & Maintenance	353,867	0	353,867	1,525	355,392		B-2
17	Depreciation, net of CIAC Amort.	18,611	0	18,611		18,611		B-2
18	Amortization	3,423	0	3,423		3,423		B-2
19	Taxes Other Than Income	29,918	0	29,918	4,643	34,562		B-2
20	Provision for Income Taxes	(16,599)	0	(16,599)	37,451	20,852		B-2
21	OPERATING EXPENSES	389,220	0	389,220	43,620	432,839		
22	NET OPERATING INCOME	(14,029)	0	(14,029)	59,636	45,607		
23	RATE BASE	657,759		657,759		657,759		A-2
24	RATE OF RETURN	-2.13%		-2.13%		6.93%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	<u>0</u>	<u>103,255</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>0</u>	<u>1,525</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>0</u>	<u>4,646</u>
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	0	375,191
19	Plus Required Revenue Adjustment	<u>0</u>	<u>103,255</u>
20	Rate Year Revenue at Proposed Rates	0	478,446
21			
22	Less Operating Expenses Before Income Taxes	0	(411,987)
23	Less Interest Expense	0	(12,403)
24	Taxable Income	0	54,056
25	Income Tax at Composite Rate of 38.58%	0	20,852
26	Less Income Tax at Present Rates	<u>0</u>	<u>16,599</u>
27			
28	Income Tax Adjustment	<u>0</u>	<u>37,451</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

AUF Sewer Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: D Moy Kelly

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	0	0.00%	5.10%	0.00%		D-2
2 Short-Term Debt	0	0.00%		0.00%		D-2
3 Preferred Stock	0	0.00%		0.00%		D-2
4 Common Stock	0	0.00%	8.75%	0.00%		D-2
5 Customer Deposits	0	0.00%	6.00%	0.00%		D-2
6 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7						
8 Total	0	0.00%		0.00%		
SEWER						
9 Long-Term Debt	240,368	36.54%	5.10%	1.87%		D-2
10 Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11 Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12 Common Stock	379,470	57.69%	8.75%	5.05%		D-2
13 Customer Deposits	2,235	0.34%	6.00%	0.02%		D-2
14 Accumulated Deferred Income Taxes	35,686	5.43%	0.00%	0.00%		D-2
15						
16 Total	657,759	100.00%		6.93%		
COMPOSITE WATER & SEWER						
17 Long-Term Debt	240,368	36.54%	5.10%	1.87%	12,269	D-2
18 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
19 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
20 Common Stock	379,470	57.69%	8.75%	5.05%	33,204	D-2
21 Customer Deposits	2,235	0.34%	6.00%	0.02%	134	D-2
22 Accumulated Deferred Income Taxes	35,686	5.43%	0.00%	0.00%	0	D-2
23						
24 Total	657,759	100.00%		6.93%	45,607	

Note: Common stock cost rate established at low limit of equity return range (1% below last rate case award)