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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
SUPPLEMENTAL DIRECT TESTIMONY OF
DEBORAH D. SWAIN
ON BEHALF OF
NOCATEE UTILITY CORPORATION
DOCKET NOS. 990696-WS & 992040-WS
July 31, 2000

Q. Please state your name and business address.

A. My name is Deborah D. Swain. My business address is
2025 Southwest 32nd Avenue, Miami, FL 33415.

Q. By whom are you employed and in what capacity?

A. I am Vice President of the consulting firm of Milian,
Swain & Associates, Inc.

Q. Have you previously filed direct, intervenor and
rebuttal testimony in support of Nocatee Utility
Corporation's (NUC's) certificate application in these
consolidated dockets?

A. Yes.

Q. What is the purpose of your supplemental testimony?

A. This supplemental testimony presents the impact on
NUC's costs and proposed rates of the final Agreement
for Wholesale Utilities, Operations, Management and
Maintenance (Agreement) that was entered into between
NUC and JEA on July 24, 2000.

- 1 Q. Is the cost structure under the Agreement different
2 than what you had used to develop the proposed rates in
3 NUC's original application?
- 4 A. It is somewhat different. The original rates were
5 based on the assumption that NUC would pay JEA its
6 wholesale rates for bulk water, wastewater and reuse
7 service, and that NUC would incur various line-item
8 operation and maintenance (O&M) costs either directly
9 or through payments to a third-party manager.
- 10 Under the final structure, the cost to NUC of the
11 bulk service and the O&M services are bundled together
12 in a single charge based on the usage of water,
13 wastewater and reuse services in the Nocatee
14 development. This means that the cost to NUC of O&M
15 services will vary in proportion to the usage of
16 utility services within its service territory.
- 17 Q. Has there been any change in the arrangement with
18 respect to connection fees?
- 19 A. No. As in my original rate study, NUC will pay JEA the
20 prevailing JEA connection charges for each connection
21 within NUC's service territory and NUC will pass these
22 connection fees through to its end-use customers.
- 23 Q. What steps have you taken to determine the impact of
24 the final cost structure on the proposed rates for NUC?
- 25 A. In accordance with Commission policy, the initially

1 proposed water, wastewater and reuse rates were
2 designed to recover NUC's costs, and to provide a fair
3 rate of return on its investment, when Phase I of the
4 utility system reaches 80% of capacity, which occurs
5 for this utility in year four. In my rebuttal
6 testimony, I proposed reduced and restructured rates
7 for reuse service based on an increased level of
8 developer contributions toward the capital costs of the
9 reuse system and on a snapshot of year five, rather
10 than year four, of the utility's operations.

11 To quantify the impact of the final agreement on
12 NUC's proposed rates, I removed from my rate analysis
13 the costs that had originally been included in year
14 four for bulk utility services and for the O&M line-
15 items that relate to responsibilities that JEA has
16 assumed under the O&M portion of the Agreement. In
17 their place, I substituted the bundled rate that would
18 be paid under the Agreement in year four based on the
19 projections of water, wastewater and reuse sales by
20 customer class. I also included an allowance for
21 projected repair costs (i.e. those in excess of \$4,000
22 per event) that NUC will remain responsible for under
23 the Agreement. And finally, I removed all general
24 plant from water and wastewater since NUC will not need
25 to provide the facilities originally contemplated.

- 1 Q. Can you please explain the impact of the Agreement on
2 overall operating expenses?
- 3 A. My analysis shows that NUC's projected costs have
4 declined by \$66,521 (19%) for water and \$19,951 (3%)
5 for wastewater for year four, and have declined by
6 \$36,574 (13%) for reuse service for year five. This
7 means that the bundled rates that NUC has agreed to pay
8 JEA under the Agreement are somewhat less than the sum
9 of the unbundled rates that NUC originally projected.
- 10 Q. Can you please explain the impact of the Agreement on
11 any other costs?
- 12 A. Yes, because of the removal of general plant which NUC
13 will not require in light of the Agreement, utility
14 plant, accumulated depreciation and depreciation
15 expense were slightly reduced for water and wastewater.
- 16 Q. What impact do these reduced costs have on the proposed
17 rates for NUC?
- 18 A. I have found that the required revenues are similarly
19 reduced, resulting in lower rates for NUC. The
20 reductions in cost translate into rate reductions of
21 \$76,010 (13%) for water, \$26,251 (2%) for wastewater,
22 and \$38,244 (10%) for reuse service.
- 23 Q. Have you prepared an exhibit to show the new rates you
24 have calculated.
- 25 A. Yes, I have shown these rates on Exhibit ___ (DDS-12).

1 Page 1 of that exhibit compares the new rates for NUC
2 to the rates previously filed. Page 2 compares the new
3 rates for NUC to Intercoastal's existing rates.

4 I have also prepared Exhibit ____ (DDS-13) for
5 water, Exhibit ____ (DDS-14) for wastewater, and Exhibit
6 ____ (DDS-15) for reuse which contain the schedules
7 supporting the rate calculations.

8 Q. In calculating revised rates, did you take into account
9 the possible reduction in capital costs for backbone
10 facilities that may result from the cost sharing
11 provisions that Mr. Miller described for "Joint
12 Projects"?

13 A. No, I did not. At this time, the amount of upsizing
14 that JEA may request is unknown and the amount of any
15 cost savings to NUC would be speculative. At any time
16 that these costs are better defined, NUC may review the
17 potential impact on rates.

18 Q. Do the rates on your Exhibit ____ (DDS-12) represent the
19 rates that NUC is now asking the Commission to approve
20 as initial rates in this proceeding?

21 A. Yes, they do.

22 Q. Does that conclude your supplemental direct testimony?

23 A. Yes it does.

24

25

Nocatee Utility Corporation
 Comparison of Rates
 Original Rates vs Current Revised Rates

DOCKET NOS. 990696-WS & 992040-WS
 Swain Exhibit ____ (DDS-12)
 page 1 of 2

		Water Rates		Sewer Rates		Combined Water and Sewer Rates		Reuse Rates	
		Original	Revised	Original	Revised	Original	Revised	First	Current
		Filing	Filing	Filing	Filing	Filing	Filing	Revised Filing	Revised Filing
Service Availability per ERC									
Plant capacity	(JEA)	140.00	140.00	1,025.00	1,025.00	1,165.00	1,165.00	240.00	240.00
Main extension	(NU)	95.00	95.00	115.00	115.00	210.00	210.00	550.00	550.00
Total		235.00	235.00	1,140.00	1,140.00	1,375.00	1,375.00	790.00	790.00
Rates									
BASE FACILITY CHARGE									
5/8" X 3/4"		9.20	8.00	11.28	10.91	20.48	18.91	11.51	9.68
3/4"		13.80	12.00	16.92	16.37	30.72	28.37	17.27	14.52
1"		23.00	20.00	28.20	27.28	51.20	47.28	28.78	24.20
1 1/2"		46.00	40.00	56.40	54.55	102.40	94.55	57.55	48.40
2"		73.60	64.00	90.24	87.28	163.84	151.28	92.08	77.44
3"		147.20	128.00	180.48	174.56	327.68	302.56	184.16	154.88
4"		230.00	200.00	282.00	272.75	512.00	472.75	287.75	242.00
6"		460.00	400.00	564.00	545.50	1,024.00	945.50	575.50	484.00
8"		736.00	640.00	902.40	872.80	1,638.40	1,512.80	920.80	774.40
CHARGE PER 1,000 GALLONS									
Residential		1.82	1.58	4.61 *	4.50 *	6.43	6.08	0.35	0.35
General Service		1.82	1.58	5.53	5.41	7.35	6.99	0.35	0.35
RESIDENTIAL BILLS									
5/8" X 3/4", gallons:									
3,000		14.66	12.74	25.11	24.42	39.77	37.16	12.57	10.74
5,000		18.30	15.90	34.33	33.43	52.63	49.33	13.27	11.44
5,333		18.91	16.43	35.87	34.93	54.77	51.36	13.39	11.56
10,000		27.40	23.80	57.38	55.95	84.78	79.75	15.04	13.21
25,000		54.70	47.50	57.38	55.95	112.08	103.45	20.33	18.50

Notes:

* - maximum of 10,000 gallons charged to residential customers

Nocatee Utility Corporation
Comparison of Rates
Current Revised Rates vs Intercoastal Rates

DOCKET NOS. 990696-WS & 992040-WS
Swain Exhibit ____ (DDS-12)
page 2 of 2

		Water Rates		Sewer Rates		Combined Water and Sewer Rates		Reuse Rates	
		Nocatee	Intercoastal	Nocatee	Intercoastal	Nocatee	Intercoastal	Nocatee	Intercoastal
Service Availability per ERC									
Plant capacity	(JEA)	140.00	234.45	1,025.00	625.50	1,165.00	859.95	240.00	
Main extension	(NU)	95.00	-	115.00	-	210.00	-	550.00	-
Total		235.00	234.45	1,140.00	625.50	1,375.00	859.95	790.00	-
Rates									
BASE FACILITY CHARGE									
5/8" X 3/4"		8.00	6.91	10.91	19.09	18.91	26.00	9.68	
3/4"		12.00		16.37		28.37		14.52	
1"		20.00	15.62	27.28	45.14	47.28	60.76	24.20	
1 1/2"		40.00	30.14	54.55	88.57	94.55	118.71	48.40	
2"		64.00	47.56	87.28	140.68	151.28	188.24	77.44	
3"		128.00		174.56		302.56		154.88	
4"		200.00		272.75		472.75		242.00	
6"		400.00		545.50		945.50		484.00	
8"		640.00		872.80		1,512.80		774.40	
CHARGE PER 1,000 GALLONS									
Residential		1.58	0.89	4.50 *	4.48 **	6.08	5.37	0.35	
General Service		1.58	0.89	5.41	4.48	6.99	5.37		
RESIDENTIAL BILLS									
5/8" X 3/4", gallons:									
3,000		12.74	9.58	24.42	32.53	37.16	42.11	10.74	-
5,000		15.90	11.36	33.43	41.49	49.33	52.85	11.44	-
5,333		16.43	11.66	34.93	42.98	51.36	54.64	11.56	-
10,000		23.80	15.81	55.95	63.89	79.75	79.70	13.21	-
25,000		47.50	29.16	55.95	63.89	103.45	93.05	18.50	-

Notes:

* - maximum of 10,000 gallons charged to residential customers

** - maximum of 30,000 gallons charged to residential customers per quarter

Nocatee Utility Corporation
Schedule of Water Rate Base
At 80% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-13)
Schedule No. 1

Description	Balance Per Filing	Company Adjust.	Revised Filing
Utility Plant in Service	3,657,332	(17,500)	3,639,832
Land	0	0	0
Accumulated Depreciation	(242,677)	4,181	(238,496)
Contributions-in-aid-of-Construction	(2,586,045)	0	(2,586,045)
Accumulated Amortization of C.I.A.C.	108,969	(122)	108,847
Plant Held for Future Use	0	0	0
Working Capital Allowance	43,486	(8,315)	35,171
TOTAL	981,065	(21,756)	959,309

**Nocatee Utility Corporation
Schedule of Water Operations
At 80% of Design Capacity**

**DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-13)
Schedule No. 2**

Description	Balance Per Filing	Company Adjust.	Revised Filing
Operating Revenues	571,956	(76,010)	495,946
Operating and Maintenance	347,888	(66,521)	281,367
Depreciation Expense	40,824	(1,134)	39,690
Taxes Other Than Income	47,692	(5,342)	42,350
Income Taxes	40,624	(907)	39,717
Total Operating Expenses	477,028	(73,905)	403,123
Net Operating Income	94,928	(2,105)	92,823
Rate Base	981,065		959,309
Rate of Return	9.68%		9.68%

Nocatee Utility Corporation
 Schedule of Capital Structure
 At 80% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No. 3

Description	Balance Per Filing	Company Adjust.	Revised Filing	Weight	Cost Rate	Weighted Cost
Common Equity	588,639	(13,054)	575,585	60.00%	9.46%	5.68%
Long and Short-Term Debt	392,426	(8,702)	383,724	40.00%	10.00%	4.00%
Customer Deposits	0	0	0	0.00%	8.00%	0.00%
Advances from Associated Companies	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0.00%	0.00%	0.00%
	981,065	(21,756)	959,309	100.00%		9.68%

Range of Reasonableness:	High	Low
Common Equity	10.46%	8.46%
Overall Rate of Return	10.28%	9.08%

Nocatee Utility Corporation
Schedule of Net Plant to Net C.I.A.C.
At 100% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-13)
Schedule No. 4

Account Number	Account Description	Water
101	Utility Plant in Service	4,202,114
104	Accumulated Depreciation	(338,703)
	Net Plant	3,863,411
271	C.I.A.C.	3,187,942
272	Accum. Amortization of C.I.A.C.	(167,184)
	Net C.I.A.C.	3,020,758
	Net C.I.A.C. / Net Plant	78.19%
	Gross to Gross Minimum Contribution Level	97.26%
	Recommended Charge	\$95.00

Nocatee Utility Corporation
 Schedule of Water Utility Plant in Service

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No. 5

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Useful Life	Commission Depreciation Rate	Weight	Composite Depreciation Rate
301	Organization	15,000	15,000	0	15,000	0	15,000	0	15,000	0	15,000	40	2.50%	0.36%	0.01%
302	Franchises	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	NA			
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	33	3.03%	0.00%	0.00%
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	50	2.00%	0.00%	0.00%
306	Lake, River, and Other Intakes	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
309	Supply Mains	0	0	0	0	0	0	0	0	0	0	35	2.86%	0.00%	0.00%
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	20	5.00%	0.00%	0.00%
311	Pumping Equipment	100,000	100,000	0	100,000	0	100,000	0	100,000	0	100,000	20	5.00%	2.38%	0.12%
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	22	4.55%	0.00%	0.00%
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	37	2.70%	0.00%	0.00%
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0	35	2.86%	0.00%	0.00%
	Concrete Ground Storage Reservoir	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
331	Transmission and Distribution Mains	1,624,626	1,624,626	348,922	1,973,548	348,922	2,322,470	348,922	2,671,392	348,922	3,020,314	43	2.33%	71.88%	1.67%
333	Services	79,040	79,040	79,040	158,080	79,040	237,120	79,040	316,160	79,040	395,200	40	2.50%	9.40%	0.24%
334	Meters and Meter Installations	50,600	50,600	50,600	101,200	50,600	151,800	50,600	202,400	50,600	253,000	20	5.00%	6.02%	0.30%
335	Hydrants	83,720	83,720	83,720	167,440	83,720	251,160	83,720	334,880	83,720	418,600	45	2.22%	9.96%	0.22%
339	Other Plant and Miscellaneous Equipme	0	0	0	0	0	0	0	0	0	0	25	4.00%	0.00%	0.00%
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	6	16.67%	0.00%	0.00%
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0	16	6.25%	0.00%	0.00%
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	12	8.33%	0.00%	0.00%
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
	TOTAL PLANT	1,952,986	1,952,986	562,282	2,515,268	562,282	3,077,550	562,282	3,639,832	562,282	4,202,114			100.00%	2.56%
	LAND	0	0	0	0	0	0	0	0	0	0				
	DEPRECIABLE PLANT	1,952,986	1,952,986	562,282	2,515,268	562,282	3,077,550	562,282	3,639,832	562,282	4,202,114				

Nocatee Utility Corporation
 Schedule of Water Operation and Maintenance
 At 80% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No. 6

Account Number	Account Description	Balance Per Filing	Company Adjust.	Revised Filing
601	Salaries and Wages - Employees	0	10,000	10,000
603	Salaries and Wages - Officers	30,000	(30,000)	0
604	Employee Pensions and Benefits	0	0	0
610	Purchased Water	157,866	(157,866)	0
615	Purchased Power	1,200	(1,200)	0
616	Fuel for Power Production	0	0	0
618	Chemicals	6,000	(6,000)	0
620	Materials and Supplies	5,000	(4,400)	600
631	Contractual Services - Engineering	7,500	(7,500)	0
632	Contractual Services - Accounting	4,500	(1,000)	3,500
633	Contractual Services - Legal	3,000	0	3,000
634	Contractual Services - Management Fees	55,000	196,970	251,970
635	Contractual Services - Other	63,450	(53,450)	10,000
641	Rental of Building / Real Property	12,000	(12,000)	0
642	Rental of Equipment	0	0	0
650	Transporation Expense	0	0	0
656	Insurance - Vehicle	0	0	0
657	Insurance - General Liability	551	0	551
658	Insurance - Workman's Compensation	150	(75)	75
659	Insurance - Other	671	0	671
660	Advertising Expense	0	0	0
666	Regulatory Commission Expense - Rate Cas	0	0	0
667	Regulatory Commission Expense - Other	0	0	0
670	Bad Debt Expense	0	0	0
675	Miscellaneous Expense	1,000	0	1,000
	TOTAL	347,888	(66,521)	281,367

Nocatee Utility Corporation
 Schedule of Water Taxes Other Than Income
 At 80% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No. 7

Account Number	Account Description	Balance Per Filing	Company Adjust.	Adjusted Balance	Required Revenue Adjust.	Required Revenue
408.10	Utility Regulatory Assessment Fees	25,738	-	25,738	(3,420)	22,318
408.11	Property Taxes	17,659	(392)	17,268	-	17,268
408.12	Payroll Taxes	2,295	(1,530)	765	-	765
408.13	Other Taxes and Licenses	2,000	-	2,000	-	2,000
408.20	TOTI, Other Income and Deductions	0	-	0	-	0
	TOTAL	47,692	(1,922)	45,771	(3,420)	42,350

Nocatee Utility Corporation
 Schedule of Water Contributions-In-aid-of-Construction

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No. 8

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
	Annual Customer Growth (ERCs)	417	417	417	834	417	1251	417	1668	417	2085
271	C.I.A.C. - Lines	527,379	527,379	348,922	876,301	348,922	1,225,223	348,922	1,574,145	348,922	1,923,067
	C.I.A.C. - Cash	39,615	39,615	39,615	79,230	39,615	118,845	39,615	158,460	39,615	198,075
	C.I.A.C. - Other	213,360	213,360	213,360	426,720	213,360	640,080	213,360	853,440	213,360	1,066,800
	TOTAL	780,354	780,354	601,897	1,382,251	601,897	1,984,148	601,897	2,586,045	601,897	3,187,942

Nocatee Utility Corporation
 Schedule of Accumulated Amortization of Water C.I.A.C.

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Amortization Rate
272	Accum. Amortization of C.I.A.C. - Lines	4,408	4,408	11,732	16,139	17,564	33,703	23,396	57,099	29,229	86,328	1.67%
	Accum. Amortization of C.I.A.C. - Cash	506	506	1,519	2,026	2,532	4,558	3,545	8,104	4,558	12,662	2.56%
	Accum. Amortization of C.I.A.C. - Other	2,728	2,728	8,183	10,911	13,639	24,550	19,094	43,645	24,550	68,195	2.56%
	TOTAL	7,642	7,642	21,434	29,076	33,735	62,811	46,036	108,847	58,337	167,184	

Nocatee Utility Corporation
 Schedule of Water Accumulated Depreciation

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No. 9

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
301	Organization	188	188	375	563	375	938	375	1,313	375	1,688
302	Franchises	0	0	0	0	0	0	0	0	0	0
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0
309	Supply Mains	0	0	0	0	0	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
311	Pumping Equipment	2,500	2,500	5,000	7,500	5,000	12,500	5,000	17,500	5,000	22,500
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0
	Concrete Ground Storage Reservoir	0	0	0	0	0	0	0	0	0	0
331	Transmission and Distribution Mains	18,891	18,891	41,839	60,730	49,954	110,684	58,068	168,752	66,183	234,935
333	Services	988	988	2,964	3,952	4,940	8,892	6,916	15,808	8,892	24,700
334	Meters and Meter Installations	1,265	1,265	3,795	5,060	6,325	11,385	8,855	20,240	11,385	31,625
335	Hydrants	930	930	2,791	3,721	4,651	8,372	6,512	14,884	8,372	23,256
339	Other Plant and Miscellaneous Equipm	0	0	0	0	0	0	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
	TOTAL PLANT	24,762	24,762	56,764	81,526	71,245	152,770	85,726	238,496	100,207	338,703

Nocatee Utility Corporation
Schedule of Wastewater Rate Base
At 80% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-14)
Schedule No. 1

Description	Balance Per Filing	Company Adjust.	Revised Filing
Utility Plant in Service	6,265,660	(17,500)	6,248,160
Land	0	0	0
Accumulated Depreciation	(566,568)	4,181	(562,387)
Contributions-in-aid-of-Construction	(4,314,796)	0	(4,314,796)
Accumulated Amortization of C.I.A.C.	260,646	(291)	260,355
Working Capital Allowance	81,865	(2,494)	79,371
TOTAL	1,726,807	(16,104)	1,710,703

Nocatee Utility Corporation
Schedule of Wastewater Operations
At 80% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-14)
Schedule No. 2

Description	Balance Per Filing	Company Adjust.	Revised Filing
Operating Revenues	1,063,333	(26,251)	1,037,082
Operating and Maintenance	654,922	(19,951)	634,971
Depreciation Expense	86,371	(1,067)	85,304
Taxes Other Than Income	83,228	(3,002)	80,226
Income Taxes	71,726	(673)	71,053
Total Operating Expenses	896,247	(24,693)	871,554
Net Operating Income	167,086	(1,558)	165,528
Rate Base	1,726,807		1,710,703
Rate of Return	9.68%		9.68%

Nocatee Utility Corporation
 Schedule of Capital Structure
 At 80% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No. 3

Description	Balance Per Filing	Company Adjust.	Revised Filing	Weight	Cost Rate	Weighted Cost
Common Equity	1,036,084	(9,662)	1,026,422	60.00%	9.46%	5.68%
Long and Short-Term Debt	690,723	(6,442)	684,281	40.00%	10.00%	4.00%
Customer Deposits	0	0	0	0.00%	8.00%	0.00%
Advances from Associated Companies	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0.00%	0.00%	0.00%
	1,726,807	(16,104)	1,710,703	100.00%		9.68%

Nocatee Utility Corporation
 Schedule of Net Plant to Net C.I.A.C.
 At 100% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No. 4

Account Number	Account Description	Wastewater
101	Utility Plant in Service	7,247,729
104	Accumulated Depreciation	(790,327)
	Net Plant	6,457,402
271	C.I.A.C.	5,364,850
272	Accum. Amortization of C.I.A.C.	(403,808)
	Net C.I.A.C.	4,961,042
	Net C.I.A.C. / Net Plant	76.83%
	Gross to Gross Minimum Contribution Level	70.38%
	Recommended Charge	\$115.00

Nocatee Utility Corporation
 Schedule of Wastewater Utility Plant In Service

DOCKET NO. 990896-W8
 Swain Exhibit _____ (DDS-14)
 Schedule No. 5

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Useful Life	Commission Depreciation Rate	Weight	Composite Depreciation Rate
351	Organization	15,000	15,000	0	15,000	0	15,000	0	15,000	0	15,000	40	2.50%	0.21%	0.01%
352	Franchises	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
353	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	NA			0.00%
354	Structures and Improvements	372,600	372,600	115,000	487,600	115,000	602,600	115,000	717,600	115,000	832,600	32	3.13%	11.49%	0.36%
360	Collection Sewers - Force	1,628,790	1,628,790	87,906	1,716,696	87,906	1,804,602	87,906	1,892,508	87,906	1,980,414	30	3.33%	27.32%	0.91%
361	Collection Sewers - Gravity	527,183	527,183	527,183	1,054,366	527,183	1,581,549	527,183	2,108,732	527,183	2,635,915	45	2.22%	36.37%	0.81%
362	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
363	Services to Customers	96,980	96,980	96,980	193,960	96,980	290,940	96,980	387,920	96,980	484,900	38	2.63%	6.69%	0.18%
364	Flow Measuring Devices	50,000	50,000	0	50,000	0	50,000	0	50,000	0	50,000	5	20.00%	0.69%	0.14%
365	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	5	20.00%	0.00%	0.00%
370	Receiving Wells	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
371	Pumping Equipment	558,900	558,900	172,500	731,400	172,500	903,900	172,500	1,076,400	172,500	1,248,900	18	5.56%	17.23%	0.96%
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
381	Plant Sewers	0	0	0	0	0	0	0	0	0	0	35	2.88%	0.00%	0.00%
382	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
389	Other Plant and Miscellaneous Equipme	0	0	0	0	0	0	0	0	0	0	25	4.00%	0.00%	0.00%
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
391	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	6	16.67%	0.00%	0.00%
392	Stores Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
393	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0	16	6.25%	0.00%	0.00%
394	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
395	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	12	8.33%	0.00%	0.00%
396	Communication Equipment	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
398	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
	TOTAL PLANT	3,249,453	3,249,453	999,569	4,249,022	999,569	5,248,591	999,569	6,248,160	999,569	7,247,729			100.00%	3.35%
	LAND	0	0	0	0	0	0	0	0	0	0				
	TOTAL DEPRECIABLE PLANT	3,249,453	3,249,453	999,569	4,249,022	999,569	5,248,591	999,569	6,248,160	999,569	7,247,729				

Nocatee Utility Corporation
 Schedule of Wastewater Operation and Maintenance
 At 80% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No. 6

Account Number	Account Description	Balance Per Filing	Company Adjust.	Revised Filing
701	Salaries and Wages - Employees	0	10,000	10,000
703	Salaries and Wages - Officers	30,000	(30,000)	0
704	Employee Pensions and Benefits	0	0	0
710	Purchased Sewage Treatment	435,459	(435,459)	0
711	Sludge Removal Expense	0	0	0
715	Purchased Power	34,000	(34,000)	0
716	Fuel for Power Production	500	(500)	0
718	Chemicals	0	0	0
720	Materials and Supplies	5,000	(4,400)	600
731	Contractual Services - Engineering	7,500	(7,500)	0
732	Contractual Services - Accounting	4,500	(1,000)	3,500
733	Contractual Services - Legal	3,000	0	3,000
734	Contractual Services - Management Fees	55,000	548,433	603,433
735	Contractual Services - Other	63,450	(53,450)	10,000
741	Rental of Building / Real Property	12,000	(12,000)	0
742	Rental of Equipment	0	0	0
750	Transporation Expense	0	0	0
756	Insurance - Vehicle	0	0	0
757	Insurance - General Liability	718	0	718
758	Insurance - Workman's Compensation	150	(75)	75
759	Insurance - Other	2,645	0	2,645
760	Advertising Expense	0	0	0
766	Regulatory Commission Expense - Rate Cas	0	0	0
767	Regulatory Commission Expense - Other	0	0	0
770	Bad Debt Expense	0	0	0
775	Miscellaneous Expense	1,000	0	1,000
	TOTAL	654,922	(19,951)	634,971

Nocatee Utility Corporation
 Schedule of Wastewater Taxes Other Than Income
 At 80% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No. 7

Account Number	Account Description	Balance Per Filing	Company Adjust.	Adjusted Balance	Required Revenue Adjust.	Required Revenue
408.10	Utility Regulatory Assessment Fees	47,850	-	47,850	(1,181)	46,669
408.11	Property Taxes	31,083	(290)	30,793	-	30,793
408.12	Payroll Taxes	2,295	(1,530)	765	-	765
408.13	Other Taxes and Licenses	2,000	-	2,000	-	2,000
408.20	TOTI, Other Income and Deductions	0	-	0	-	0
	TOTAL	83,228	(1,820)	81,408	(1,181)	80,226

Nocatee Utility Corporation
 Schedule of Wastewater Contributions-in-aid-of-Construction

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No. 8

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
	Annual Customer Growth (ERCs)	438	438	438	876	439	1315	439	1754	439	2193
271	C.I.A.C. - Lines	729,899	729,899	615,089	1,344,988	615,089	1,960,077	615,089	2,575,166	615,089	3,190,255
	C.I.A.C. - Cash	50,370	50,370	50,370	100,740	50,485	151,225	50,485	201,710	50,485	252,195
	C.I.A.C. - Other	384,480	384,480	384,480	768,960	384,480	1,153,440	384,480	1,537,920	384,480	1,922,400
	TOTAL	1,164,749	1,164,749	1,049,939	2,214,688	1,050,054	3,264,742	1,050,054	4,314,796	1,050,054	5,364,850

Nocatee Utility Corporation
 Schedule of Accumulated Amortization of Wastewater C.I.A.C.

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Amortization Rate
272	Accum. Amortization of C.I.A.C. - Lines	9,850	9,850	27,999	37,849	44,600	82,449	61,201	143,650	77,801	221,451	2.70%
	Accum. Amortization of C.I.A.C. - Cash	845	845	2,535	3,379	4,226	7,605	5,920	13,525	7,613	21,138	3.35%
	Accum. Amortization of C.I.A.C. - Other	6,449	6,449	19,346	25,795	32,244	58,039	45,141	103,180	58,039	161,219	3.35%
	TOTAL	17,143	17,143	49,880	67,023	81,070	148,093	112,262	260,355	143,453	403,808	

Nocatee Utility Corporation
 Schedule of Wastewater Accumulated Depreciation

DOCKET NO. 990698-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No. 9

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
351	Organization	188	188	375	563	375	938	375	1,313	375	1,688
352	Franchises	0	0	0	0	0	0	0	0	0	0
353	Land and Land Rights	0	0	0	0	0	0	0	0	0	0
354	Structures and Improvements	5,822	5,822	13,441	19,263	17,034	36,297	20,628	56,925	24,222	81,147
360	Collection Sewers - Force	27,147	27,147	55,758	82,905	58,688	141,593	61,619	203,211	64,549	267,760
361	Collection Sewers - Gravity	5,858	5,858	17,573	23,430	29,288	52,718	41,003	93,721	52,718	146,440
362	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0
363	Services to Customers	1,276	1,276	3,828	5,104	6,380	11,484	8,932	20,417	11,484	31,901
364	Flow Measuring Devices	5,000	5,000	10,000	15,000	10,000	25,000	10,000	35,000	10,000	45,000
365	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0	0	0	0	0	0
371	Pumping Equipment	15,525	15,525	35,842	51,367	45,425	96,792	55,008	151,800	64,592	216,392
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
389	Other Plant and Miscellaneous Equipm	0	0	0	0	0	0	0	0	0	0
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0
396	Communication Equipment	0	0	0	0	0	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
	TOTAL PLANT	60,815	60,815	136,816	197,631	167,191	364,822	197,565	562,387	227,940	790,327

Nocatee Utility Company
Schedule of Reuse Rate Base
At 100% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit _____(DDS-15)
Schedule No. 1

Description	Balance Per Filing	Company Adjust.	Revised Filing
Utility Plant in Service	6,327,452	0	6,327,452
Land	0	0	0
Accumulated Depreciation	(688,651)	0	(688,651)
Contributions-in-aid-of-Construction	(5,659,731)	0	(5,659,731)
Accumulated Amortization of C.I.A.C.	349,919	0	349,919
Plant Held for Future Use	0	0	0
Working Capital Allowance	34,203	(4,572)	29,631
TOTAL	363,192	(4,571)	358,621

Nocatee Utility Company
Schedule of Reuse Operations
At 100% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-15)
Schedule No. 2

Description	Balance Revised Filing	Company Adjust.	New Revised Filing
Operating Revenues	406,005	(38,244)	367,761
Operating and Maintenance	273,622	(36,574)	237,048
Depreciation Expense	55,579	(0)	55,579
Taxes Other Than Income	26,808	(1,039)	25,769
Income Taxes	14,855	(190)	14,665
Total Operating Expenses	370,864	(37,803)	333,061
Net Operating Income	35,141	(441)	34,700
Rate Base	363,192		358,621
Rate of Return	9.68%		9.68%

Nocatee Utility Company
 Schedule of Capital Structure
 At 100% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No. 3

Description	Balance Revised Filing	Company Adjust.	New Revised Filing	Weight	Cost Rate	Weighted Cost
Common Equity	217,915	(2,743)	215,172	60.00%	9.46%	5.68%
Long and Short-Term Debt	145,277	(1,829)	143,448	40.00%	10.00%	4.00%
Customer Deposits	0	0	0	0.00%	8.00%	0.00%
Advances from Associated Companies	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0.00%	0.00%	0.00%
	363,192	(4,571)	358,621	100.00%		9.68%

Range of Reasonableness:

	High	Low
Common Equity	10.46%	8.46%
Overall Rate of Return	10.28%	9.08%

Nocatee Utility Company
Schedule of Net Plant to Net C.I.A.C.
At 100% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-15)
Schedule No. 4

Account Number	Account Description	Reuse
101	Utility Plant in Service	6,327,452
104	Accumulated Depreciation	(688,651)
	Net Plant	5,638,801
271	C.I.A.C.	5,659,731
272	Accum. Amortization of C.I.A.C.	(349,919)
	Net C.I.A.C.	5,309,812
	Net C.I.A.C. / Net Plant	94.17%
	Gross to Gross Minimum Contribution Level	89.51%
	Recommended Charge	\$550.00

Nocatee Utility Company
 Schedule of Reuse Utility Plant in Service

DOCKET NO. 990886-WS
 Swain Exhibit (DDS-15)
 Schedule No. 5

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Useful Life	Commission Depreciation Rate	Weight	Composite Depreciation Rate
301	Organization	15,000	15,000	0	15,000	0	15,000	0	15,000	0	15,000	40	2.50%	0.24%	0.01%
302	Franchises	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	NA			
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	33	3.03%	0.00%	0.00%
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	50	2.00%	0.00%	0.00%
306	Lake, River, and Other Intakes	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
309	Supply Mains	0	0	0	0	0	0	0	0	0	0	35	2.88%	0.00%	0.00%
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	20	5.00%	0.00%	0.00%
311	Pumping Equipment	648,687	648,687	0	648,687	0	648,687	0	648,687	0	648,687	20	5.00%	10.25%	0.51%
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	22	4.55%	0.00%	0.00%
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	37	2.70%	0.00%	0.00%
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0	35	2.88%	0.00%	0.00%
	Concrete Ground Storage Reservoir	1,016,798	1,016,798	0	1,016,798	0	1,016,798	0	1,016,798	0	1,016,798	40	2.50%	16.07%	0.40%
331	Transmission and Distribution Mains	3,117,879	3,117,879	229,897	3,347,776	229,897	3,577,673	229,897	3,807,570	229,897	4,037,467	43	2.33%	63.81%	1.48%
333	Services	69,920	69,920	69,920	139,840	69,920	209,760	69,920	279,680	69,920	349,600	40	2.50%	5.53%	0.14%
334	Meters and Meter Installations	77,740	77,740	45,540	123,280	45,540	168,820	45,540	214,360	45,540	259,900	20	5.00%	4.11%	0.21%
335	Hydrants	0	0	0	0	0	0	0	0	0	0	45	2.22%	0.00%	0.00%
339	Other Plant and Miscellaneous Equipme	0	0	0	0	0	0	0	0	0	0	25	4.00%	0.00%	0.00%
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	6	16.67%	0.00%	0.00%
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0	16	6.25%	0.00%	0.00%
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	12	8.33%	0.00%	0.00%
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
	TOTAL PLANT	4,946,024	4,946,024	345,357	5,291,381	345,357	5,636,738	345,357	5,982,095	345,357	6,327,452			100.00%	2.75%
	LAND	0	0	0	0	0	0	0	0	0	0				
	DEPRECIABLE PLANT	4,946,024	4,946,024	345,357	5,291,381	345,357	5,636,738	345,357	5,982,095	345,357	6,327,452				

Nocatee Utility Company
 Schedule of Reuse Operation and Maintenance
 At 100% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit _____(DDS-15)
 Schedule No. 6

Account Number	Account Description	Balance Revised Filing	Company Adjust.	New Revised Filing
601	Salaries and Wages - Employees	0	10,000	10,000
603	Salaries and Wages - Officers	0	0	0
604	Employee Pensions and Benefits	0	0	0
610	Purchased Water	143,957	(143,957)	0
615	Purchased Power	50,000	(50,000)	0
616	Fuel for Power Production	1,250	(1,250)	0
618	Chemicals	5,625	(5,625)	0
620	Materials and Supplies	5,000	(4,400)	600
631	Contractual Services - Engineering	0	0	0
632	Contractual Services - Accounting	0	0	0
633	Contractual Services - Legal	0	0	0
634	Contractual Services - Management Fees	63,450	148,658	212,108
635	Contractual Services - Other	0	10,000	10,000
641	Rental of Building / Real Property	0	0	0
642	Rental of Equipment	0	0	0
650	Transporation Expense	0	0	0
656	Insurance - Vehicle	0	0	0
657	Insurance - General Liability	731	0	731
658	Insurance - Workman's Compensation	0	0	0
659	Insurance - Other	2,609	0	2,609
660	Advertising Expense	0	0	0
666	Regulatory Commission Expense - Rate Cas	0	0	0
667	Regulatory Commission Expense - Other	0	0	0
670	Bad Debt Expense	0	0	0
675	Miscellaneous Expense	1,000	0	1,000
	TOTAL	273,622	(36,574)	237,048

Nocatee Utility Company
 Schedule of Reuse Taxes Other Than Income
 At 100% of Design Capacity

DOCKET NO. 990698-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No. 7

Account Number	Account Description	Balance Per Filing	Company Adjust.	Adjusted Balance	Required Revenue Adjust.	Required Revenue
408.10	Utility Regulatory Assessment Fees	18,270	-	18,270	(1,721)	16,549
408.11	Property Taxes	6,537	(82)	6,455	-	6,455
408.12	Payroll Taxes	0	765	765	-	765
408.13	Other Taxes and Licenses	2,000	-	2,000	-	2,000
408.20	TOTI, Other Income and Deductions	0	-	0	-	0
	TOTAL	26,808	683	27,490	(1,721)	25,769

Nocatee Utility Company
 Schedule of Reuse Contributions-in-aid-of-Construction

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No. 8

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
	ENTER ERC'S	941	941	941	1882	941	2823	941	3764	941	4705
271	C.I.A.C. - Lines	1,575,093	1,575,093	229,897	1,804,990	229,897	2,034,887	229,897	2,264,784	229,897	2,494,681
	C.I.A.C. - Cash	517,550	517,550	517,550	1,035,100	517,550	1,552,650	517,550	2,070,200	517,550	2,587,750
	C.I.A.C. - Other	115,460	115,460	115,460	230,920	115,460	346,380	115,460	461,840	115,460	577,300
	TOTAL	2,208,103	2,208,103	862,907	3,071,010	862,907	3,933,917	862,907	4,796,824	862,907	5,659,731

Nocatee Utility Company
 Schedule of Accumulated Amortization of Reuse C.I.A.C.

DOCKET NO. 990696-WS

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Amortization Rate
272	Accum. Amortization of C.I.A.C. - Lines	11,687	11,687	25,079	36,766	28,490	65,256	31,902	97,158	35,313	132,471	1.48%
	Accum. Amortization of C.I.A.C. - Cash	7,110	7,110	21,331	28,441	35,552	63,993	49,772	113,765	63,993	177,758	2.75%
	Accum. Amortization of C.I.A.C. - Other	1,588	1,588	4,763	6,350	7,938	14,288	11,113	25,401	14,288	39,689	2.75%
	TOTAL	20,385	20,385	51,173	71,557	71,980	143,537	92,787	236,325	113,595	349,919	

Nocatee Utility Company
 Schedule of Reuse Accumulated Depreciation

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No. 9

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
301	Organization	188	188	375	563	375	938	375	1,313	375	1,688
302	Franchises	0	0	0	0	0	0	0	0	0	0
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0
309	Supply Mains	0	0	0	0	0	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
311	Pumping Equipment	16,217	16,217	32,434	48,652	32,434	81,086	32,434	113,520	32,434	145,955
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0
	Concrete Ground Storage Reservoir	12,710	12,710	25,420	38,130	25,420	63,550	25,420	88,970	25,420	114,390
331	Transmission and Distribution Mains	36,254	36,254	75,182	111,436	80,528	191,965	85,875	277,840	91,221	369,061
333	Services	874	874	2,622	3,496	4,370	7,866	6,118	13,984	7,866	21,850
334	Meters and Meter Installations	1,944	1,944	5,026	6,969	7,303	14,272	9,580	23,851	11,857	35,708
335	Hydrants	0	0	0	0	0	0	0	0	0	0
339	Other Plant and Miscellaneous Equipm	0	0	0	0	0	0	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
	TOTAL PLANT	68,187	68,187	141,059	209,245	150,430	359,676	159,802	519,477	169,173	688,651