

**AUF Water Rate Band 1
Water**

Docket No. 100330-WS

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

Lake, Marion, Orange Pasco
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

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FILED IN CASE NO. 100330-WS

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For a "Class A" Utility
In

Lake, Marion, Orange, Pasco
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

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AUF Water Rate Band 1 RATE BASE

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2014-2015
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Schedule of Water Rate Base

Florida Public Service Commission

AUF Water 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) Line No. Description	(2) Historical Test Year		(4)	(5) Pro Forma Test Year		(7)
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1 Utility Plant in Service	8,198,647	482,767	8,681,414	472,742	9,154,156	A-5
2 Utility Land & Land Rights	133,696	0	133,696	0	133,696	A-5
3 Less: Non-Used & Useful Components	0	(66,579)	(66,579)	(8,256)	(74,835)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(2,745,485)	(175,292)	(2,920,777)	35,651	(2,885,126)	A-9
6 Less: CIAC	(1,889,160)	0	(1,889,160)	0	(1,889,160)	A-12
7 Accumulated Amortization of CIAC	1,144,561	1,742	1,146,303	0	1,146,303	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	693,571	693,571	59,087	752,658	A-17, A-3
12 Total Rate Base	4,842,261	936,209	5,778,469	559,223	6,337,692	

Schedule of Sewer Rate Base

Florida Public Service Commission

AUF Water 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.

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Water 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		5,529	0	
3	Count & % of AUF-Consolidated	23,520	23.51%	0.00%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		482,767	-	A-5, A-6
8			-	-	
9			-	-	
10			-	-	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		482,767	-	
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		(66,579)	NA	
24					
25	Pro Forma Adjustments		(8,256)	NA	
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		197,612	-	
33			-	-	
34			-	-	
35	Reconciliation adjustment		(628)	-	
36			-	-	
37			-	-	
38	Stipulation #3 (AF4) - Docket No. 080121-WS		(21,692)	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		175,292	-	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Water 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	Issue 15 Staff Adj - Docket No. 080121-WS	1,742	-	
10		-	-	
11		-	-	
12	Total Test Year Adjustments	1,742	-	
13				
14				
15	WORKING CAPITAL ALLOWANCE			
16	Test Year Normalization			
17	TY Based on Balance Sheet method; details on A-17	693,571	-	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	59,087	-	B-10

Schedule of Adjustments to Rate Base

AUF Water 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	Hydro tank replacement - Ocala Oaks		77,801	-		26	-
3	330.40	1.2			-	-		-	-
4	330.40	1.3			-	-		-	-
5	330.40	1.4			-	-		-	-
6	331.40	2	Looping project Scott St - Tangerine		90,000	-		2,093	-
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	Disinfection contact time - Jasmine Lakes Water		180,000	-		8,190	-
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			-	-		-	-
30	320.30	26			-	-		-	-
31	320.30	27	Water Chlorine conversion - Western Shores		21,069	-		959	-
32	320.30	28	Water Chlorine conversion - Silver Lake Estates		42,969	-		1,955	-
33	320.30	29			-	-		-	-
34	331.40	30			-	-		-	-
35	354.40	31			-	-		-	-
36	354.50	32			-	-		-	-
37	320.30	33	Water Hardness sequestering - Tangerine		9,500	-		432	-
38	380.40	34			-	-		-	-
39	311.20	35			-	-		-	-
40	341.50	36.1	Truck retirement (replaced)		(57,875)	-		(67,523)	-
41	391.70	36.1			-	-		-	-
42	341.50	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279	47,081	-	33,387	7,848	-
43	391.70	36.2			-	-		-	-
44	340.51	37	Administrative Assets, IT - AUF Tot & Allocation	264,584	62,197	-	44,106	10,368	-
45	390.71	37			-	-		-	-
46			Total		472,742	-		(35,651)	-

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

Florida Public Service Commission

AUF Water 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	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
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 Water 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	7,543,337	NA
6			
7	2008		
8	Additions	1,157,555	NA
9	Retirements	(358,411)	NA
10	Adjustments		NA
11	12/31/08 Balance	8,342,481	NA
12			
13	2009		
14	Additions	94,859	NA
15	Retirements	(93,359)	NA
16	Adjustments		NA
17	12/31/09 Balance	8,343,981	NA
18			
19	2010		
20	Additions	188,475	NA
21	Retirements	(29,507)	NA
22	Adjustments		NA
23	04/30/10 Balance	8,502,949	NA
24			
25	Admin Allocation	526,513	NA
26	Ending Balance (incl Allocation)	9,029,462	NA

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Florida Public Service Commission

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.

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	13,883	0.00%	0	0	0.00%	0
3	302.1	Franchises	11,081	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	568	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	52,418	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	85,286	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	3,278	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	224,338	2.49%	5,587	0	2.49%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	230,332	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	553,067	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	218,891	2.49%	5,452	0	2.49%	0
15	339.2	Other Plant & Misc. Equipment	2,698	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	34,330	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	360,611	2.49%	8,981	0	2.49%	0
19	311.3	Pumping Equipment	392,647	2.49%	9,779	0	2.49%	0
20	320.3	Water Treatment Equipment	261,270	2.49%	6,507	253,537	2.49%	6,315
21	339.3	Other Plant & Misc. Equipment	15,856	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	2,564	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	3,711	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	64,476	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	401,764	0.00%	0	77,801	0.00%	0
27	331.4	Transm. & Distribution Mains	2,934,642	2.54%	74,414	90,000	2.54%	2,282
28	333.4	Services	171,786	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	1,331,833	0.00%	0	0	0.00%	0
30	335.4	Hydrants	93,181	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	2,391	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	44,384	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	79,334	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	83,016	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	482,767	0.00%	0	62,197	0.00%	0
38	341.5	Transportation Equipment	422,082	0.00%	0	(10,794)	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	52,521	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	9,828	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	35,758	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	54,532	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	83,986	0.00%	0	0	0.00%	0
46		TOTAL	8,815,110		110,721	472,742		8,597

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
AUF Water 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	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
3	302.1	Franchises	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081
4	339.1	Other Plant & Misc. Equipment	568	568	568	568	568	568	568	568	568	568	568	568	568	568
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286
8	305.2	Collect. & Impound Reservoirs	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	223,829	223,829	223,829	223,829	224,565	224,565	224,565	224,565	224,565	224,565	224,565	224,565	224,565	224,338
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	231,170	230,332
13	310.2	Power Generation Equipment	551,964	551,964	551,964	551,964	551,964	551,964	554,013	554,013	554,013	554,013	554,013	554,013	554,013	553,067
14	311.2	Pumping Equipment	211,598	211,598	211,598	211,598	221,816	221,816	221,443	221,443	221,443	221,443	221,443	221,443	226,900	218,891
15	339.2	Other Plant & Misc. Equipment	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330
18	304.3	Structures & Improvements	359,193	359,193	359,193	359,193	361,241	361,241	361,241	361,241	361,241	361,241	361,241	361,241	361,241	360,611
19	311.3	Pumping Equipment	386,341	386,341	386,341	386,341	386,994	395,147	396,341	396,341	396,341	396,341	396,341	396,341	398,853	392,647
20	320.3	Water Treatment Equipment	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	264,362	261,270
21	339.3	Other Plant & Misc. Equipment	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	11,113	11,113	11,113	2,564
24	304.4	Structures & Improvements	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711
25	311.4	Pumping Equipment	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476
26	330.4	Distr. Reservoirs & Standpipes	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764
27	331.4	Transm. & Distribution Mains	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,950,370	2,950,370	2,966,921	2,934,642
28	333.4	Services	163,415	163,415	163,415	163,415	163,415	163,415	163,415	163,415	164,897	176,296	189,840	193,527	201,339	171,786
29	334.4	Meters & Meter Installations	1,297,143	1,297,143	1,303,297	1,307,732	1,307,732	1,307,732	1,307,732	1,307,732	1,352,491	1,352,550	1,352,550	1,409,824	1,410,179	1,331,833
30	335.4	Hydrants	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334
36	340.5	Office Furniture & Equipment	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	425,909	425,909	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	422,082
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	55,149	52,521
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828
43	346.5	Communication Equipment	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758
44	347.5	Miscellaneous Equipment	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532
45	348.5	Other Tangible Plant	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986
46		TOTAL	8,266,995	8,266,995	8,268,627	8,273,062	8,286,716	8,294,869	8,297,740	8,297,740	8,343,981	8,355,439	8,402,197	8,463,158	8,502,949	8,332,344
47		Subtotal Land & Land Rights	131,132	131,132	131,132	131,132	131,132	131,132	131,132	131,132	131,132	131,132	142,244	142,244	142,244	133,696

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
AUF Water 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: 3 of 4
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	434,087	439,494	439,494	440,789	463,147	490,525	490,525	490,525	515,217	515,217	515,217	515,217	526,513	482,767
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	434,087	439,494	439,494	440,789	463,147	490,525	490,525	490,525	515,217	515,217	515,217	515,217	526,513	482,767
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 Water 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	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
3	302.1	Franchises	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081
4	339.1	Other Plant & Misc. Equipment	568	568	568	568	568	568	568	568	568	568	568	568	568	568
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286	85,286
8	305.2	Collect. & Impound Reservoirs	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	223,829	223,829	223,829	223,829	224,565	224,565	224,565	224,565	224,565	224,565	224,565	224,565	224,565	224,338
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	230,262	231,170	230,332
13	310.2	Power Generation Equipment	551,964	551,964	551,964	551,964	551,964	551,964	554,013	554,013	554,013	554,013	554,013	554,013	554,013	553,067
14	311.2	Pumping Equipment	211,598	211,598	211,598	211,598	221,816	221,816	221,443	221,443	221,443	221,443	221,443	221,443	226,900	218,891
15	339.2	Other Plant & Misc. Equipment	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330	34,330
18	304.3	Structures & Improvements	359,193	359,193	359,193	359,193	361,241	361,241	361,241	361,241	361,241	361,241	361,241	361,241	361,241	360,611
19	311.3	Pumping Equipment	386,341	386,341	386,341	386,341	386,994	395,147	396,341	396,341	396,341	396,341	396,341	396,341	398,853	392,647
20	320.3	Water Treatment Equipment	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	261,012	264,362	261,270
21	339.3	Other Plant & Misc. Equipment	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	11,113	11,113	11,113	2,564
24	304.4	Structures & Improvements	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711
25	311.4	Pumping Equipment	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476
26	330.4	Distr. Reservoirs & Standpipes	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764	401,764
27	331.4	Transm. & Distribution Mains	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,928,269	2,950,370	2,966,921	2,934,642
28	333.4	Services	163,415	163,415	163,415	163,415	163,415	163,415	163,415	163,415	164,897	176,296	189,840	193,527	201,339	171,786
29	334.4	Meters & Meter Installations	1,297,143	1,297,143	1,303,297	1,307,732	1,307,732	1,307,732	1,307,732	1,307,732	1,352,491	1,352,550	1,352,550	1,409,824	1,410,179	1,331,833
30	335.4	Hydrants	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181	93,181
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391	2,391
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334	79,334
36	340.5	Office Furniture & Equipment	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016	83,016
37	340.51	Computer Equipment	434,087	439,494	439,494	440,789	463,147	490,525	490,525	490,525	515,217	515,217	515,217	515,217	526,513	482,767
38	341.5	Transportation Equipment	425,909	425,909	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	421,386	422,082
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	52,303	55,149	52,521
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828
43	346.5	Communication Equipment	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758	35,758
44	347.5	Miscellaneous Equipment	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532	54,532
45	348.5	Other Tangible Plant	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986	83,986
46		TOTAL	8,701,082	8,706,489	8,708,121	8,713,851	8,749,863	8,785,394	8,788,265	8,788,265	8,859,198	8,870,656	8,917,414	8,978,375	9,029,462	8,815,110
47		Subtotal Land & Land Rights	131,132	131,132	131,132	131,132	131,132	131,132	131,132	131,132	131,132	131,132	142,244	142,244	142,244	133,696

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

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

Florida Public Service Commission

Schedule: A-6

Page: 1 of 4

Preparer: R J Pasceri

		(1)	(2)	(3)			(4)	(5)	(6)	(7)	(8)
		Historical Test Year						Pro Forma Adjustments			
Line	Acct	Account Name	Adjusted	Non-Used & Useful		Amount	Non-Used & Useful				
No.	No.		Balance	%	Balance		%	Amount			
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0			
3	352.1	Franchises	0	0.00%	0	0	0.00%	0			
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0			
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0			
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0			
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0			
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0			
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0			
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0			
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0			
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0			
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0			
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0			
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0			
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0			
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0			
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0			
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0			
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0			
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0			
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0			
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0			
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0			
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0			
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0			
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0			
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0			
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0			
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0			
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0			
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0			
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0			
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0			
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0			
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0			
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0			
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0			
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0			
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0			
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0			
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0			
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0			
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0			
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0			
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0			
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0			
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0			
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0			
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0			
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0			
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0			
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0			
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0			
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0			
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0			
63	TOTAL		0		0	0		0			

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

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

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

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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.	Acct No.	(1) Account Name	(2) Prior Year Apr-2009	(3) May-2009	(4) Jun-2009	(5) Jul-2009	(6) Aug-2009	(7) Sep-2009	(8) Oct-2009	(9) Nov-2009	(10) Dec-2009	(11) Jan-2010	(12) Feb-2010	(13) Mar-2010	(14) Apr-2010	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

AUF Water 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.

Provide additional supporting schedules, if necessary:					
(1)		(2)	(3)	(4)	(5)
Line No.	Description	Historical Test Year	Pro Forma Test Year		Supporting Schedules
		Adjusted Balance	Adjustments	Adjusted Balance	
Water					
1	Plant in Service	110,721	8,597	119,318	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(44,142)	(340)	(44,483)	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	66,579	8,256	74,835	
Sewer					
9	Plant in Service	0	0	0	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	A-10
12	Less: CIAC	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	0	0	0	

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

Florida Public Service Commission

AUF Water 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.

Line No.	(1) Description	(2) Water Year End Balance	(3) 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
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 Water 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) 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	2,562,423	NA
6			
7	2008		
8	Additions	338,953	NA
9	Retirements	(358,411)	NA
10	Adjustments		NA
11	12/31/08 Balance	2,542,965	NA
12			
13	2009		
14	Additions	348,275	NA
15	Retirements	(93,359)	NA
16	Adjustments	(14,774)	NA
17	12/31/09 Balance	2,783,108	NA
18			
19	2010		
20	Additions	116,894	NA
21	Retirements	(29,507)	NA
22	Adjustments		NA
23	04/30/10 Balance	2,870,494	NA
24			
25	Admin Allocation	240,008	NA
26	Ending Balance (incl Allocation)	3,110,503	NA

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Water 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	6,618	0.00%	0	0	0.00%	0
3	302.1	Franchises	3,079	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	42	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	23,106	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	186	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	186,580	2.49%	4,647	0	2.49%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	106,696	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	203,302	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	89,434	2.49%	2,227	0	2.49%	0
15	339.2	Other Plant & Misc. Equipment	291	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	120,446	2.49%	3,000	0	2.49%	0
19	311.3	Pumping Equipment	188,127	2.49%	4,685	0	2.49%	0
20	320.3	Water Treatment Equipment	182,774	2.49%	4,552	11,536	2.49%	287
21	339.3	Other Plant & Misc. Equipment	6,081	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	447	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	(6,722)	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	135,051	0.00%	0	26	0.00%	0
27	331.4	Transm. & Distribution Mains	987,125	2.54%	25,031	2,093	2.54%	53
28	333.4	Services	49,287	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(23,323)	0.00%	0	0	0.00%	0
30	335.4	Hydrants	(1,558)	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	1,524	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	6,753	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	53,617	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	197,612	0.00%	0	10,368	0.00%	0
38	341.5	Transportation Equipment	291,546	0.00%	0	(59,674)	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	17,732	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	199	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	5,434	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	20,497	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	18,516	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	50,280	0.00%	0	0	0.00%	0
46		TOTAL	2,920,777		44,142	(35,651)		340

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water 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	6,445	6,474	6,503	6,532	6,561	6,589	6,618	6,647	6,676	6,705	6,734	6,763	6,792	6,618
3	302.1	Franchises	2,940	2,964	2,987	3,010	3,033	3,056	3,079	3,102	3,125	3,148	3,171	3,194	3,217	3,079
4	339.1	Other Plant & Misc. Equipment	26	29	32	34	37	39	42	45	47	50	53	55	58	42
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	21,686	21,923	22,159	22,396	22,633	22,869	23,106	23,343	23,579	23,816	24,053	24,289	24,526	23,106
8	305.2	Collect. & Impound Reservoirs	153	159	164	170	175	181	186	192	197	203	208	214	219	186
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	184,067	184,485	184,902	185,320	185,740	186,160	186,579	186,999	187,419	187,838	188,258	188,678	189,098	186,580
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	103,490	104,024	104,557	105,090	105,623	106,156	106,689	107,222	107,755	108,288	108,821	109,354	109,887	106,689
13	310.2	Power Generation Equipment	190,875	193,175	195,475	197,775	200,075	202,375	202,100	204,408	206,717	209,025	211,333	213,642	215,950	203,302
14	311.2	Pumping Equipment	87,400	88,282	89,164	90,045	86,347	87,271	87,822	88,744	89,667	90,590	91,512	92,435	93,358	89,434
15	339.2	Other Plant & Misc. Equipment	216	228	241	253	266	278	291	303	316	328	341	353	366	291
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	115,490	116,425	117,361	118,296	119,237	120,177	121,118	122,059	123,000	123,940	124,881	125,822	126,763	121,121
19	311.3	Pumping Equipment	180,602	182,212	183,821	185,431	187,044	188,659	189,992	191,643	193,294	194,946	196,597	198,248	199,900	188,127
20	320.3	Water Treatment Equipment	178,614	179,475	180,336	181,196	181,811	182,385	182,959	183,533	184,107	184,681	185,255	185,829	186,403	182,814
21	339.3	Other Plant & Misc. Equipment	5,641	5,714	5,787	5,861	5,934	6,008	6,081	6,155	6,228	6,301	6,375	6,448	6,522	6,081
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	389	399	409	418	428	438	447	457	467	476	486	495	505	447
25	311.4	Pumping Equipment	(8,334)	(8,065)	(7,797)	(7,528)	(7,259)	(6,991)	(6,722)	(6,454)	(6,185)	(5,916)	(5,648)	(5,379)	(5,110)	(6,722)
26	330.4	Distr. Reservoirs & Standpipes	128,163	129,298	130,433	131,567	132,702	133,837	134,971	136,106	137,241	138,376	139,510	140,645	141,780	134,971
27	331.4	Transm. & Distribution Mains	990,903	996,578	1,002,253	1,007,928	1,013,603	1,019,278	1,024,953	1,030,628	1,001,054	1,006,729	1,001,186	1,006,904	1,012,622	1,008,816
28	333.4	Services	52,565	52,906	53,246	53,587	53,927	54,268	54,608	54,948	54,487	43,963	37,003	37,407	37,810	49,287
29	334.4	Meters & Meter Installations	(56,230)	(50,825)	(45,395)	(39,946)	(34,497)	(29,048)	(23,600)	(18,151)	(12,515)	(6,880)	(1,244)	4,630	10,504	(23,323)
30	335.4	Hydrants	(2,592)	(2,420)	(2,248)	(2,075)	(1,903)	(1,731)	(1,558)	(1,386)	(1,213)	(1,041)	(869)	(696)	(524)	(1,558)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,476	1,484	1,492	1,500	1,508	1,516	1,524	1,532	1,540	1,548	1,556	1,564	1,572	1,524
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	5,761	5,926	6,091	6,257	6,422	6,587	6,753	6,918	7,083	7,248	7,414	7,579	7,744	6,753
36	340.5	Office Furniture & Equipment	50,721	51,204	51,686	52,169	52,652	53,135	53,617	54,100	54,583	55,066	55,548	56,031	56,514	53,617
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	259,812	265,729	267,510	273,363	279,217	285,071	290,925	296,778	302,632	308,486	314,340	320,194	326,047	291,546
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	16,098	16,370	16,643	16,915	17,188	17,460	17,732	18,005	18,277	18,550	18,822	19,094	19,367	17,732
41	344.5	Laboratory Equipment	199	199	199	199	199	199	199	199	199	199	199	199	199	199
42	345.5	Power Operated Equipment	5,124	5,175	5,227	5,279	5,330	5,382	5,434	5,485	5,537	5,588	5,640	5,692	5,743	5,434
43	346.5	Communication Equipment	19,123	19,352	19,581	19,810	20,039	20,268	20,497	20,725	20,954	21,183	21,412	21,641	21,870	20,497
44	347.5	Miscellaneous Equipment	16,784	17,073	17,361	17,650	17,939	18,227	18,516	18,805	19,093	19,382	19,671	19,959	20,248	18,516
45	348.5	Other Tangible Plant	46,080	46,780	47,480	48,180	48,880	49,580	50,280	50,979	51,679	52,379	53,079	53,779	54,479	50,280
46		TOTAL	2,603,688	2,632,729	2,657,659	2,686,680	2,710,886	2,736,055	2,761,933	2,790,767	2,783,736	2,801,891	2,812,394	2,841,758	2,871,123	2,745,485

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 1

Docket No. 100330-WVS

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	7	7	7	7	7	7	7	7	7	7	7	7	7	7
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	80	80	80	80	80	80	80	80	80	80	80	80	80	80
27	331.4	Transm. & Distribution Mains	(35,249)	(35,249)	(35,249)	(35,249)	(35,249)	(35,249)	(35,249)	(35,249)	0	0	0	0	0	(21,692)
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	157,843	164,037	170,230	176,441	182,963	189,865	196,767	203,670	210,915	218,160	225,405	232,650	240,008	197,612
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	121,966	128,160	134,353	140,564	147,086	153,988	160,890	167,793	210,287	217,532	224,777	232,022	239,380	175,292

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water 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.

(1) Line No.	(2) Acct No. 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	6,445	6,474	6,503	6,532	6,561	6,589	6,618	6,647	6,676	6,705	6,734	6,763	6,792	6,618
3	302.1 Franchises	2,940	2,964	2,987	3,010	3,033	3,056	3,079	3,102	3,125	3,148	3,171	3,194	3,217	3,079
4	339.1 Other Plant & Misc. Equipment	26	29	32	34	37	39	42	45	47	50	53	55	58	42
5	SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21,686	21,923	22,159	22,396	22,633	22,869	23,106	23,343	23,579	23,816	24,053	24,289	24,526	23,106
8	305.2 Collect. & Impound Reservoirs	153	159	164	170	175	181	186	192	197	203	208	214	219	186
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	184,067	184,485	184,902	185,320	185,740	186,160	186,579	186,999	187,419	187,838	188,258	188,678	189,098	186,580
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	103,497	104,031	104,564	105,097	105,630	106,163	106,696	107,229	107,762	108,295	108,828	109,361	109,894	106,696
13	310.2 Power Generation Equipment	190,875	193,175	195,475	197,775	200,075	202,375	204,675	206,975	209,275	211,575	213,875	216,175	218,475	203,302
14	311.2 Pumping Equipment	87,400	88,282	89,164	90,045	90,927	91,808	92,689	93,570	94,451	95,332	96,213	97,094	97,975	89,434
15	339.2 Other Plant & Misc. Equipment	216	228	241	253	266	278	291	303	316	328	341	353	366	291
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	114,815	115,750	116,686	117,621	118,562	119,502	120,443	121,384	122,325	123,265	124,206	125,147	126,088	120,446
19	311.3 Pumping Equipment	180,602	182,212	183,821	185,431	187,044	188,657	190,270	191,883	193,496	195,109	196,722	198,335	199,948	188,127
20	320.3 Water Treatment Equipment	178,574	179,435	180,296	181,156	182,017	182,878	183,739	184,600	185,461	186,322	187,183	188,044	188,905	182,774
21	339.3 Other Plant & Misc. Equipment	5,641	5,714	5,787	5,861	5,934	6,008	6,081	6,155	6,228	6,301	6,375	6,448	6,522	6,081
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	389	399	409	418	428	438	447	457	467	476	486	495	505	447
25	311.4 Pumping Equipment	(8,334)	(8,065)	(7,797)	(7,528)	(7,259)	(6,991)	(6,722)	(6,454)	(6,185)	(5,916)	(5,648)	(5,379)	(5,110)	(6,722)
26	330.4 Distr. Reservoirs & Standpipes	128,243	129,378	130,513	131,647	132,782	133,917	135,051	136,186	137,321	138,456	139,590	140,725	141,860	135,051
27	331.4 Transm. & Distribution Mains	955,654	961,329	967,004	972,679	978,354	984,029	989,704	995,379	1,001,054	1,006,729	1,012,404	1,018,079	1,023,754	987,125
28	333.4 Services	52,565	52,906	53,246	53,587	53,927	54,268	54,608	54,948	55,289	55,629	55,969	56,309	56,649	49,287
29	334.4 Meters & Meter Installations	(56,230)	(50,825)	(45,420)	(39,946)	(34,497)	(29,048)	(23,600)	(18,151)	(12,702)	(7,253)	(1,804)	(1,244)	(6,795)	(23,323)
30	335.4 Hydrants	(2,592)	(2,420)	(2,248)	(2,075)	(1,903)	(1,731)	(1,558)	(1,386)	(1,213)	(1,041)	(869)	(696)	(524)	(1,558)
31	336.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	1,476	1,484	1,492	1,500	1,508	1,516	1,524	1,532	1,540	1,548	1,556	1,564	1,572	1,524
33	GENERAL PLANT														
34	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5 Structures & Improvements	5,761	5,926	6,091	6,257	6,422	6,587	6,753	6,918	7,083	7,248	7,414	7,579	7,744	6,753
36	340.5 Office Furniture & Equipment	50,721	51,204	51,686	52,169	52,652	53,135	53,617	54,100	54,583	55,066	55,548	56,031	56,514	53,617
37	340.51 Computer Equipment	157,843	164,037	170,230	176,441	182,652	188,863	195,074	201,285	207,496	213,707	219,918	226,129	232,340	197,612
38	341.5 Transportation Equipment	259,812	265,729	271,646	277,563	283,480	289,397	295,314	301,231	307,148	313,065	318,982	324,899	330,816	291,546
39	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	16,098	16,370	16,643	16,915	17,188	17,460	17,732	18,005	18,277	18,550	18,822	19,094	19,367	17,732
41	344.5 Laboratory Equipment	199	199	199	199	199	199	199	199	199	199	199	199	199	199
42	345.5 Power Operated Equipment	5,124	5,175	5,227	5,279	5,330	5,382	5,434	5,485	5,537	5,588	5,640	5,692	5,743	5,434
43	346.5 Communication Equipment	19,123	19,352	19,581	19,810	20,039	20,268	20,497	20,725	20,954	21,183	21,412	21,641	21,870	20,497
44	347.5 Miscellaneous Equipment	16,784	17,073	17,361	17,650	17,939	18,227	18,516	18,805	19,093	19,382	19,671	19,959	20,248	18,516
45	348.5 Other Tangible Plant	46,080	46,780	47,480	48,180	48,880	49,580	50,280	50,979	51,679	52,379	53,079	53,779	54,479	50,280
46	TOTAL	2,725,655	2,760,888	2,792,012	2,827,245	2,857,972	2,890,043	2,922,823	2,958,559	2,994,023	3,019,423	3,037,171	3,073,781	3,110,503	2,920,777

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Water 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.	(1) Account Name	(2) Historical Test Year			(3) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Balance	(7) Amount	(8) Non-Used & Useful %	(9) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

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

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

AUF Water 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.

Line No.	(1) Description	(2) Water Year End Balance	(3) 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
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 Water 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)	(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	1,882,715	NA
6			
7	2008		
8	Additions	6,346	NA
9	Retirements		NA
10	Adjustments	(1,600)	NA
11	12/31/08 Balance	1,887,461	NA
12			
13	2009		
14	Additions	2,356	NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/09 Balance	1,889,817	NA
18			
19	2010		
20	Additions	220	NA
21	Retirements		NA
22	Adjustments		NA
23	04/30/10 Balance	1,890,037	NA

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

AUF Water 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	Amount	Non-Used & Useful	
No.	No.			%	Amount			%	Amount
1			WATER						
2			Cash CIAC:						
3	320	1,345,590	Water Treatment Equipment	0.00%	0			0.00%	0
4	334	92,796	Meter Fees	0.00%	0			0.00%	0
5	331	102,046	Main Extension Charge	0.00%	0			0.00%	0
6	333	154,310	Service Installation Fees	0.00%	0			0.00%	0
7		1,694,743	Total Cash CIAC		0	0	0		0
8									
9			Property CIAC:						
10	330	0	Dist Reservoirs & Standpipes	0.00%	0			0.00%	0
11	331	166,939	T&D Mains	0.00%	0			0.00%	0
12	333	21,022	Services	0.00%	0			0.00%	0
13	334	0	Meters/Meter Installation	0.00%	0			0.00%	0
14	335	6,455	Hydrants	0.00%	0			0.00%	0
15		194,417	Total Property CIAC		0	0	0		0
16									
17		1,889,160	Total Water CIAC		0	0	0		0
18									
19			SEWER						
20			Cash CIAC:						
21	380	0	Treatment & Disposal Equipment	0.00%	0			0.00%	0
22	389	0	Other	0.00%	0			0.00%	0
23	361	0	Main Extension Charge	0.00%	0			0.00%	0
24	363	0	Service Installation Fees	0.00%	0			0.00%	0
25		0	Total Cash CIAC		0	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	0	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		0	Total Property CIAC		0	0	0		0
38									
39		0	Total Sewer CIAC		0	0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Water 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	1,345,106	1,345,106	1,345,106	1,345,106	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,590
4	334	Meter Fees	92,583	92,583	92,583	92,583	92,793	92,793	92,793	92,793	92,793	93,013	93,013	93,013	93,013	92,796
5	331	Main Extension Charge	101,737	101,737	101,737	101,737	102,183	102,183	102,183	102,183	102,183	102,183	102,183	102,183	102,183	102,046
6	333	Service Installation Fees	153,618	153,618	153,618	153,618	154,618	154,618	154,618	154,618	154,618	154,618	154,618	154,618	154,618	154,310
7		Total Cash CIAC	1,693,044	1,693,044	1,693,044	1,693,044	1,695,400	1,695,400	1,695,400	1,695,400	1,695,400	1,695,620	1,695,620	1,695,620	1,695,620	1,694,743
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939
12	333	Services	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
15		Total Property CIAC	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417
16																
17	271	Total Water CIAC	1,887,461	1,887,461	1,887,461	1,887,461	1,889,817	1,889,817	1,889,817	1,889,817	1,889,817	1,890,037	1,890,037	1,890,037	1,890,037	1,889,160
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	271	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 Water 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) 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17															
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39															

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Water 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	1,345,106	1,345,106	1,345,106	1,345,106	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,806	1,345,590
4	334	Meter Fees	92,583	92,583	92,583	92,583	92,793	92,793	92,793	92,793	92,793	93,013	93,013	93,013	93,013	92,796
5	331	Main Extension Charge	101,737	101,737	101,737	101,737	102,183	102,183	102,183	102,183	102,183	102,183	102,183	102,183	102,183	102,046
6	333	Service Installation Fees	153,618	153,618	153,618	153,618	154,618	154,618	154,618	154,618	154,618	154,618	154,618	154,618	154,618	154,310
7		Total Cash CIAC	1,693,044	1,693,044	1,693,044	1,693,044	1,695,400	1,695,400	1,695,400	1,695,400	1,695,400	1,695,620	1,695,620	1,695,620	1,695,620	1,694,743
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939	166,939
12	333	Services	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
15		Total Property CIAC	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417	194,417
16																
17		Total Water CIAC	1,887,461	1,887,461	1,887,461	1,887,461	1,889,817	1,889,817	1,889,817	1,889,817	1,889,817	1,890,037	1,890,037	1,890,037	1,890,037	1,889,160
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

AUF Water 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	0	NA
3			
4	2002		
5	Additions	0	NA
6	Retirements	0	NA
7	Adjustments	0	NA
8	12/31/02 Balance	0	NA
9			
10	2003		
11	Additions	0	NA
12	Retirements	0	NA
13	Adjustments	0	NA
14	12/31/03 Balance	0	NA
15			
16	2004		
17	Additions	0	NA
18	Retirements	0	NA
19	Adjustments	0	NA
20	12/31/04 Balance	0	NA
21			
22	2005		
23	Additions	0	NA
24	Retirements	0	NA
25	Adjustments	0	NA
26	12/31/05 Balance	0	NA
27			
28	2006		
29	Additions	0	NA
30	Retirements	0	NA
31	Adjustments	0	NA
32	12/31/06 Balance	0	NA

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

AUF Water 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) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions	0	NA
3	Retirements	0	NA
4	Adjustments	18,863	NA
5	12/31/07 Balance	1,116,018	NA
6			
7	2008		
8	Additions	(3,072)	NA
9	Retirements	0	NA
10	Adjustments	(11,418)	NA
11	12/31/08 Balance	1,101,528	NA
12			
13	2009		
14	Additions	48,380	NA
15	Retirements	0	NA
16	Adjustments	6,497	NA
17	12/31/09 Balance	1,156,405	NA
18			
19	2010		
20	Additions	16,197	NA
21	Retirements	0	NA
22	Adjustments	0	NA
23	04/30/10 Balance	1,172,602	NA

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification**Florida Public Service Commission**

Test Year Average Balance

AUF Water 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	(3)	(4)	(5)	(6)	(7)	(8)
			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	875,939	0.00%	0		0.00%	0
4	334	Meter Fees	51,742	0.00%	0		0.00%	0
5	331	Main Extension Charge	51,757	0.00%	0		0.00%	0
6	333	Service Installation Fees	71,445	0.00%	0		0.00%	0
7		Total Cash	1,050,884		0	0		0
8								
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	80,456	0.00%	0		0.00%	0
12	333	Services	12,022	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	2,941	0.00%	0		0.00%	0
15		Total Property	95,419		0	0		0
16								
17		Total Water	1,146,303		0	0		0
18								
19		SEWER						
20		Cash						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash	0		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	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property	0		0	0		0
38								
39		Total Sewer	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.	(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														
3	320	Water Treatment Equipment	854,864	857,571	860,279	865,767	868,472	871,258	874,043	876,829	881,500	884,235	887,019	889,918	892,816	874,198
4	334	Meter Fees	49,955	50,155	50,356	50,634	50,868	51,072	51,275	51,478	52,871	53,180	53,382	53,603	53,823	51,742
5	331	Main Extension Charge	50,348	50,548	50,748	50,961	51,232	51,433	51,635	51,836	52,399	52,595	52,796	53,035	53,274	51,757
6	333	Service Installation Fees	69,179	69,489	69,799	70,109	70,639	70,951	71,264	71,576	72,499	72,803	73,115	73,494	73,873	71,445
7		Total Cash AAC	1,024,345	1,027,763	1,031,181	1,037,470	1,041,212	1,044,714	1,048,217	1,051,719	1,059,268	1,062,814	1,066,312	1,070,049	1,073,786	1,049,142
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	78,011	78,344	78,678	79,011	79,119	79,453	79,786	80,120	82,018	82,301	82,633	83,030	83,427	80,456
12	333	Services	11,878	11,728	11,778	11,878	11,919	11,970	12,022	12,073	12,143	12,195	12,246	12,300	12,355	12,022
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	2,862	2,875	2,888	2,901	2,904	2,917	2,930	2,942	2,974	2,987	3,000	3,016	3,032	2,941
15		Total Property AAC	92,551	92,947	93,343	93,789	93,941	94,339	94,737	95,135	97,135	97,483	97,879	98,347	98,814	95,419
16																
17	272	Total Water AAC	1,116,896	1,120,710	1,124,524	1,131,259	1,135,153	1,139,054	1,142,954	1,146,855	1,156,403	1,160,297	1,164,192	1,168,396	1,172,600	1,144,561
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	272	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 Water Rate Band 1

Docket No. 100330-WS

3

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	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	0	0	0	0	0	1,742
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	0	0	0	0	0	1,742
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	0	0	0	0	0	1,742
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
AUF Water 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	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	857,694	860,401	863,109	868,597	871,302	874,088	876,873	879,659	881,500	884,235	887,019	889,918	892,816	875,939
4	334 Meter Fees	49,955	50,155	50,356	50,634	50,868	51,072	51,275	51,478	52,871	53,180	53,382	53,603	53,823	51,742
5	331 Main Extension Charge	50,348	50,548	50,748	50,961	51,232	51,433	51,635	51,836	52,399	52,595	52,796	53,035	53,274	51,757
6	333 Service Installation Fees	69,179	69,489	69,799	70,109	70,639	70,951	71,264	71,576	72,499	72,803	73,115	73,494	73,873	71,445
7	Total Cash AAC	1,027,175	1,030,593	1,034,011	1,040,300	1,044,042	1,047,544	1,051,047	1,054,549	1,059,268	1,062,814	1,066,312	1,070,049	1,073,786	1,050,884
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	78,011	78,344	78,678	79,011	79,119	79,453	79,786	80,120	82,018	82,301	82,633	83,030	83,427	80,456
12	333 Services	11,678	11,728	11,778	11,878	11,919	11,970	12,022	12,073	12,143	12,195	12,246	12,300	12,355	12,022
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	2,862	2,875	2,888	2,901	2,904	2,917	2,930	2,942	2,974	2,987	3,000	3,016	3,032	2,941
15	Total Property AAC	92,551	92,947	93,343	93,789	93,941	94,339	94,737	95,135	97,135	97,483	97,879	98,347	98,814	95,419
16															
17	Total Water AAC	1,119,726	1,123,540	1,127,354	1,134,089	1,137,983	1,141,884	1,145,784	1,149,685	1,156,403	1,160,297	1,164,192	1,168,396	1,172,600	1,146,303
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****AUF Water 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 Water 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
Line		Year End	Year End
No.	Description	Balance	Balance

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

AUF Water 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		14.14%	0.00%	
26	Net WC Balance Sheet Accounts Allocated		580,135	0	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		65,778	0	FWS Ruling
30					GL Account:
31	Other Deferred Debits		47,658	0	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>693,571</u>	<u>0</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 Water 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 Water 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 Water Rate Band 1
NET OPERATING INCOME

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Schedule of Water Net Operating Income

Florida Public Service Commission

AUF Water 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.

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	2,275,576	23,356	2,298,932	0	2,298,932	567,301	2,866,232	B-4, E-2
2	Operation & Maintenance	1,302,923	127,684	1,430,607	108,640	1,539,247	8,378	1,547,625	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	269,400	79,509	348,908	24,083	372,991	0	372,991	B-13, B-3
4	Amortization	0	10,667	10,667		10,667	0	10,667	B-3
5	Taxes Other Than Income	228,179	(34,042)	194,138	11,883	206,020	25,529	231,549	B-15, B-3
6	Provision for Income Taxes	183,260	(104,070)	79,189	(60,051)	19,138	205,757	224,895	C-1, B-3
7	OPERATING EXPENSES	1,983,762	79,748	2,063,509	84,554	2,148,063	239,663	2,387,727	
8	NET OPERATING INCOME	291,814	(56,392)	235,422	(84,554)	150,868	327,637	478,506	
9	RATE BASE	4,842,261	936,209	5,778,469	559,223	6,337,692		6,337,692	A-1
10	RATE OF RETURN	6.03%		4.07%		2.38%		7.55%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Water 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	0	NA	0	0	0	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	0	0	0	0	NA	NA	B-6, B-3
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	0	NA	0	NA	NA	B-14, 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	NA	A-2
10	RATE OF RETURN	NA		NA		NA		NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water 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		5,529	0	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	23.51%	0.00%	
4		For alloc'n of all FL	Count & % of all FL	39,104	14.14%	0.00%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			2,298,932	0	
9		Booked Revenue			2,275,576	NA	
10		Billed less Booked Revenue			23,356		E-2w
11		Billed less Booked Revenue				NA	E-2s
12		TOTAL REVENUE ADJUSTMENTS			<u>23,356</u>	<u>NA</u>	
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	10,955	0	
17		4% Wage Increase eff. 4/1/10 - Direct			8,067	0	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	7,295	0	
19					0	0	
20		Total Salary Adjustments			<u>26,317</u>	<u>0</u>	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	15,533	0	
24							
25	610/710	Purchased Water / Sewer Treatment					
26		Per Books Expense			12,915	0	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr				0	
29		Expense after Price Change Adjustment			<u>12,915</u>	<u>0</u>	
30		Adjmnt for % Excessive Unaccounted for Water		-1.05%	(136)		F-5
31		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
32		Expense after adjustments			<u>12,779</u>	<u>0</u>	
33		Total Adjustments			<u>(136)</u>	<u>0</u>	
34							
35	6-711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			128,538	0	B-5, B-6
40		Adjustment for TY Water Usage Normalization		-1.92%	(2,464)		E-2w
41		Expense after Normalization Adjustmnet			<u>126,074</u>	<u>0</u>	
42		Adjmnt for % Excessive Unaccounted for Water		-1.05%	(1,326)		F-5
43		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
44		Expense after adjustments			<u>124,748</u>	<u>0</u>	
45		Total Adjustments			<u>(3,790)</u>	<u>0</u>	
46							
47	618/718	Chemicals					
48		Per Books Expense			28,285	0	B-5, B-6
49		Adjustment for Change in Chemical Prices			(2,407)	0	
50		Expense after Price Change Adjustment			<u>25,878</u>	<u>0</u>	
51		Adjustment for TY Water Usage Normalization		-1.92%	(496)		E-2w
52		Expense after Normalization Adjustmnet			<u>25,382</u>	<u>0</u>	
53		Adjmnt for % Excessive Unaccounted for Water		-1.05%	(267)		F-5
54		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
55		Expense after adjustments			<u>25,115</u>	<u>0</u>	
56		Total Adjustments			<u>(3,170)</u>	<u>0</u>	
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	1,002	0	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	345	0	
61		Total Adjustments			<u>1,347</u>	<u>0</u>	
62							
63	636/736	Contractual Services - Other					
64		ACO 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,459	1,055	0	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	315	0	
66		Total Adjustments			<u>1,369</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water 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.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		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)	(1,435)	0	
5							
6	657/757	Insurance - General Liability					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	6,307	0	
8							
9	658/758	Insurance - Workman's Comp.					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	805	0	
11							
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	(182)	0	
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	22.57%	0.00%	84,719	0	
17							
18		TOTAL O&M TEST YEAR ADJUSTMENTS			127,684	0	
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	82,165	0	
23		Reduction for NU&U (on B-13, B-14)			(2,656)	NA	B-13, B-14
24		Breeze Hill depreciation - acquisition thru 12/31/09			-	NA	
25		TOTAL DEPRECIATION ADJUSTMENTS			79,509	NA	
26							
27							
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			10,667	NA	
30		-			0	NA	
31		TOTAL AMORTIZATION ADJUSTMENTS			10,667	NA	
32							
33							
34	E	TAXES OTHER THAN INCOME TAX					B-15
35	408206	Regulatory Assessment Fees					
36		Adjusted Revenue (from B-1, B-2)			2,298,932	0	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		103,452	0	
38		RAF Per Books			102,390	NA	B-15
39		RAF Adjustmnet			1,062	NA	
40							
41	408110	Property Tax					
42		Test Year Per Books			104,921	-	B-15
43			Reclass from Water to Sewer		(36,238)	NA	
44		Test Year After Reclass			68,682	-	
45			NU&U % of Tangible Plant		1.28%	0.00%	A-5, A-6
46			Less NU&U Portion of Property Taxes		(879)	0	
47		Test Year Taxes on U&U Portion			67,804	-	
48		Property Tax Adjustment			(37,117)	-	
49							
50	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701 above			26,317	0	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		2,013	0	
53							
54		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			(34,042)	0	
55							
56							
57	F	INCOME TAXES					
58		Taxes on Test Year Per Books Income calculated in Section C			183,260	NA	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			79,189	NA	C-1
60		TOTAL INCOME TAX ADJUSTMENTS			(104,070)	NA	
61							
62		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			79,748	0	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water 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	32,184	0	
6		4% Wage Increase eff. 4/1/11 - Direct			6,823	0	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	9,815	0	
8		Market-Based Study Increase Phase 2		60,670	14,262	0	
9		Total Adjustments			<u>63,085</u>	<u>0</u>	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	1,553	0	
13							
14	610/710	Purchased Water / Sewer Treatment					
15				0			
16					0		
17							
18						0	
19							
20	618/718	Chemicals					
21		Chemicals for Sequestering	Tangerine Water Quality Prjct	5,565			
22			Applicable Increase after subtracting EUW of	0.00%	5,565		
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	1,718	0	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	567	0	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	(7,806)	0	
28		Total Adjustments			<u>(5,521)</u>	<u>0</u>	
29							
30	636/736	Contractual Services - Other					
31		ACO 2.9% Wage increase effective 4/1/11	Total FL and Allocations	7,688	1,087	0	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	526	0	
33		Total Adjustments			<u>1,613</u>	<u>0</u>	
34							
35							
36							
37	656/756	Insurance - Vehicle					
38		Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	280	0	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	2,039	0	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	248	0	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	386	0	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		39,391	0	
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			<u>108,640</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water 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	Hydro tank replacement - Ocala Oaks			2,225	-	
5	330.4 1.2				-	-	
6	330.4 1.3				-	-	
7	330.4 1.4				-	-	
8	331.4 2	Looping project Scott St - Tangerine			2,093	-	
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	Disinfection contact time - Jasmine Lakes Water			8,190	-	
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				-	-	
32	320.3 26				-	-	
33	320.3 27	Water Chlorine conversion - Western Shores			959	-	
34	320.3 28	Water Chlorine conversion - Silver Lake Estates			1,955	-	
35	320.3 29				-	-	
36	331.4 30				-	-	
37	354.4 31				-	-	
38	354.5 32				-	-	
39	320.3 33	Water Hardness sequestering - Tangerine			432	-	
40	380.4 34				-	-	
41	311.2 35				-	-	
42	341.5 36.1	Truck retirement (replaced)			(9,648)	-	
43	391.7 36.1				-	-	
44	341.5 36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387	7,848	-	
45	391.7 36.2				-	-	0
46	340.51 37	Administrative Assets, IT - AUF Tot & Allocation		44,106	10,368	-	
47	390.71 37				-	-	0
48		Subtotal of Pro Forma Plant Addition Effects			24,423	0	
49							
50		Reduction for NU&U (on B-13, B-14)			(340)	NA	B-13, B-14
51		TOTAL			24,083	NA	
52							
53	D	AMORTIZATION			0	NA	
54	-				0	NA	
55		TOTAL			0	NA	
56							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water 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)			407,683	0	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	7,150	0		
9		NU&U Composite Percent from A-5, A-6		1.31%	0.00%		
10		Reduction for NU&U		(93)	0		
11		Additional Property Taxes, U&U		7,057	0		
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			63,085	0	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	4,826	0		
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			11,883	0	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			79,189	NA	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			19,138	NA	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			(60,051)	NA	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			84,554	NA	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			567,301	NA	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			8,378	NA	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		25,529	NA	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			2,298,932	NA	B-1, B-2
44		Plus Required Revenue Adjustment			567,301	NA	
45		Rate Year Revenue at Proposed Rates			2,866,232	NA	
46							
47		Less Operating Expenses Before Income Taxes			(2,162,832)	NA	B-1, B-2
48		Less Interest Expense	Rate Base times	1.90%	(120,394)	NA	D-1
49		Taxable Income			583,006	NA	
50		Income Tax at Composite Rate of	38.575%		224,895	NA	
51		Less Income Tax at Present Rates			(19,138)	NA	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			205,757	NA	

Test Year Operating Revenues

Florida Public Service Commission

AUF Water 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	-	521.1 Flat Rate - Residential	NA
3	461.1 Metered - Residential	2,129,826	521.2 Flat Rate - Commercial	NA
4	461.2 Metered - Commercial	62,525	521.3 Flat Rate - Industrial	NA
5	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	NA
6	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	NA
7	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	NA
8	461.6 Metered - Other	-	522.1 Measured - Residential	NA
9	462.1 Public Fire Protection	-	522.2 Measured - Commercial	NA
10	462.2 Private Fire Protection	-	522.3 Measured - Industrial	NA
11	464.0 Other Sales - Public Authorities	-	522.4 Measured - Public Authorities	NA
12	465.0 Irrigation Customers	-	522.5 Measured - Multi-Family	NA
13	466.0 Sales for Resale	-	523.0 Other Sales - Public Authorities	NA
14	467.0 Interdepartmental Sales	-	524.0 Revenues From Other Systems	NA
15	475.0 Unbilled Revenues	-	525.0 Interdepartmental Sales	NA
16			526.0 Effluent	NA
17			527.0 Unbilled Revenues	NA
18			540.5 Flat Rate - Reuse	NA
19	TOTAL WATER SALES	2,192,351	TOTAL SEWER SALES	0
20				
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0 Forfeited Discounts	-	531.0 Sale Of Sludge	NA
23	471.0 Misc. Service Revenues	83,225	532.0 Forfeited Discounts	NA
24	472.0 Rents From Water Property	-	534.0 Rents From Sewer Property	NA
25	473.0 Interdepartmental Rents	-	535.0 Interdepartmental Rents	NA
26	474.04 Other Water Revenues	-	536.0 Other Sewer Revenues	NA
27	TOTAL OTHER WATER REVENUES	83,225	TOTAL OTHER SEWER REVENUES	0
28				
29	TOTAL WATER OPERATING REVENUES	2,275,576	TOTAL SEWER OPERATING REVENUES	0

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

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] 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	Acct		Test Year	Test Year	Test Year			Pro Forma	
No.	No.	Account Name	Per Books	Adjustments	Adjusted			Adjustments	Pro Forma
1	601	Salaries & Wages - Employees	181,174	26,317	207,491			63,085	270,575
2	603	Salaries & Wages - Officers, Exec.	6,903	0	6,903			0	6,903
3	604	Employee Pensions & Benefits	55,630	15,533	71,163			1,553	72,716
4	610	Purchased Water	12,915	(136)	12,779			0	12,779
5									
6	615	Purchased Power	128,538	(3,790)	124,748			0	124,748
7	616	Fuel for Purchased Power	3,675	0	3,675			0	3,675
8	618	Chemicals	28,285	(3,170)	25,115			5,565	30,680
9	620	Materials & Supplies	33,937	0	33,937			0	33,937
10	631	Contractual Services - Engineering	9,693	0	9,693			0	9,693
11	632	Contractual Services - Accounting	5,890	0	5,890			0	5,890
12	633	Contractual Services - Legal	12,955	0	12,955			0	12,955
13	634	Contractual Services - Mgmt. Fees	429,406	1,347	430,752			(5,521)	425,232
14	635	Contractual Services - Testing	38,296	0	38,296			0	38,296
15	636	Contractual Services - Other	155,454	1,369	156,824			1,613	158,437
16	641	Rental of Building/Real Prop.	0	0	0			0	0
17	642	Rental of Equipment	38	0	38			0	38
18	650	Transportation Expenses	69,046	0	69,046			0	69,046
19	656	Insurance - Vehicle	7,095	(1,435)	5,660			280	5,940
20	657	Insurance - General Liability	34,727	6,307	41,034			2,039	43,074
21	658	Insurance - Workman's Comp.	2,861	805	3,666			248	3,914
22	659	Insurance - Other	7,925	(182)	7,743			386	8,129
23	660	Advertising Expense	0	0	0			0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	84,719	84,719			39,391	124,110
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0			0	0
26	670	Bad Debt Expense	56,446	0	56,446			0	56,446
27	675	Miscellaneous Expense	22,035	0	22,035			0	22,035
28									
29		TOTAL WATER O & M EXPENSES	1,302,923	127,684	1,430,607			108,640	1,539,247

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

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-5
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) Total Per Books
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	Annual
1	601	Salaries & Wages - Employees	14,912	15,415	13,976	14,573	13,757	17,542	12,341	18,685	15,006	13,281	14,360	17,325	181,174
2	603	Salaries & Wages - Officers, Exec.	517	446	432	505	566	614	473	2,436	484	496	(590)	524	6,903
3	604	Employee Pensions & Benefits	4,513	3,707	4,019	4,614	4,452	5,421	4,315	3,384	4,851	6,654	5,002	4,697	55,630
4	610	Purchased Water	1,086	1,093	1,125	1,086	1,143	1,111	1,099	1,189	1,098	956	955	973	12,915
5															
6	615	Purchased Power	13,345	15,120	11,088	10,827	11,855	11,633	10,196	8,178	9,494	8,348	7,591	10,861	128,538
7	616	Fuel for Purchased Power	33	219	-	483	229	560	105	939	580	320	-	206	3,675
8	618	Chemicals	3,870	60	4,281	1,199	2,893	3,501	1,583	1,694	2,374	931	1,832	4,065	28,285
9	620	Materials & Supplies	1,715	2,087	3,585	7,861	2,806	815	1,871	962	4,170	3,727	1,588	2,749	33,937
10	631	Contractual Services - Engineering	438	438	638	956	994	979	1,047	1,090	773	784	778	778	9,693
11	632	Contractual Services - Accounting	1,070	991	583	583	(933)	583	583	583	462	462	462	462	5,890
12	633	Contractual Services - Legal	-	-	-	-	-	-	5,366	6,574	1,015	-	-	-	12,955
13	634	Contractual Services - Mgmt. Fees	72,529	79,082	(35,975)	39,226	23,042	47,767	34,820	38,966	35,162	27,568	34,335	32,884	429,406
14	635	Contractual Services - Testing	2,018	2,510	4,374	4,192	6,373	2,341	1,738	3,218	3,783	2,455	3,103	2,190	38,296
15	636	Contractual Services - Other	13,214	14,568	11,950	11,861	13,400	11,154	18,622	13,079	10,600	9,934	10,814	16,258	155,454
16	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	642	Rental of Equipment	-	-	38	-	-	-	-	-	-	-	-	-	38
18	650	Transportation Expenses	4,816	5,777	4,565	5,143	8,030	6,310	5,466	5,829	4,735	6,636	5,893	5,845	69,046
19	656	Insurance - Vehicle	654	654	654	654	654	654	654	654	467	467	467	467	7,095
20	657	Insurance - General Liability	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	3,399	3,399	3,399	3,399	34,727
21	658	Insurance - Workman's Comp.	214	194	184	214	214	263	201	279	272	278	256	292	2,861
22	659	Insurance - Other	669	669	669	669	669	669	669	669	643	643	643	643	7,925
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	4,542	8,489	5,780	10,124	12,729	8,264	6,886	6,001	(15,707)	3,145	1,877	4,315	56,446
27	675	Miscellaneous Expense	1,284	998	869	1,304	4,275	1,181	3,061	1,678	2,254	1,598	1,648	1,885	22,035
28															
29		TOTAL WATER O & M EXPENSES	144,081	155,160	35,477	118,717	109,789	124,004	113,737	118,727	85,915	92,083	94,414	110,818	1,302,923

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

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] 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	Acct	Account Name		Test Year	Test Year	Test Year	Pro Forma	
No.	No.			Per Books	Adjustments	Adjusted	Adjustments	Pro Forma
1	701	Salaries & Wages - Employees		0	0	0	0	0
2	703	Salaries & Wages - Officers, Exec.		0	0	0	0	0
3	704	Employee Pensions & Benefits		0	0	0	0	0
4	710	Purchased Sewage Treatment		0	0	0	0	0
5	711	Sludge Removal Expense		0	0	0	0	0
6	715	Purchased Power		0	0	0	0	0
7	716	Fuel for Power Production		0	0	0	0	0
8	718	Chemicals		0	0	0	0	0
9	720	Materials & Supplies		0	0	0	0	0
10	731	Contractual Services - Engineering		0	0	0	0	0
11	732	Contractual Services - Accounting		0	0	0	0	0
12	733	Contractual Services - Legal		0	0	0	0	0
13	734	Contractual Services - Mgmt. Fees		0	0	0	0	0
14	735	Contractual Services - Testing		0	0	0	0	0
15	736	Contractual Services - Other		0	0	0	0	0
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		0	0	0	0	0
19	756	Insurance - Vehicle		0	0	0	0	0
20	757	Insurance - General Liability		0	0	0	0	0
21	758	Insurance - Workman's Comp.		0	0	0	0	0
22	759	Insurance - Other		0	0	0	0	0
23	760	Advertising Expense		0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0	0
25	767	Reg. Comm. Exp. - Other		0	0	0	0	0
26	770	Bad Debt Expense		0	0	0	0	0
27	775	Miscellaneous Expense		0	0	0	0	0
28								
29		TOTAL WATER O & M EXPENSES		0	0	0	0	0

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

Florida Public Service Commission

AUF Water 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) Total Per Books
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	Annual
1	701	Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	0
2	703	Salaries & Wages - Officers, Exec.	-	-	-	-	-	-	-	-	-	-	-	-	0
3	704	Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0
4	710	Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	0
5	711	Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	0
6	715	Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	0
7	716	Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	0
8	718	Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0
9	720	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	0
10	731	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
11	732	Contractual Services - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	0
12	733	Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0
13	734	Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0
14	735	Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0
15	736	Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0
16	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	742	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	750	Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
19	756	Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0
20	757	Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0
21	758	Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0
22	759	Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0
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	-	-	-	-	-	-	-	-	-	-	-	-	0
27	775	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	0
28															
29		TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Water 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)
			Prior Test	Test Year		
Line	Acct		Year	Adjusted	Difference	% Difference
No.	No.	Account Name	2007			
1	601	Salaries & Wages - Employees	247,535	207,491	(40,044)	-16.18%
2	603	Salaries & Wages - Officers, Exec.	11,390	6,903	(4,487)	-39.39%
3	604	Employee Pensions & Benefits	66,506	71,163	4,658	7.00%
4	610	Purchased Water	0	12,779	12,779	-
5						
6	615	Purchased Power	132,268	124,748	(7,520)	-5.69%
7	616	Fuel for Power Production	2,032	3,675	1,643	80.84%
8	618	Chemicals	29,929	25,115	(4,814)	-16.09%
9	620	Materials & Supplies	28,408	33,937	5,529	19.46%
10	631	Contractual Services - Engineering	2,207	9,693	7,486	339.21%
11	632	Contractual Services - Accounting	4,593	5,890	1,297	28.25%
12	633	Contractual Services - Legal	3,762	12,955	9,193	244.39%
13	634	Contractual Services - Mgmt. Fees	113,350	430,752	317,403	280.02%
14	635	Contractual Services - Testing	55,982	38,296	(17,687)	-31.59%
15	636	Contractual Services - Other	99,787	156,824	57,037	57.16%
16	641	Rental of Building/Real Prop.	10,400	0	(10,400)	-100.00%
17	642	Rental of Equipment	3,986	38	(3,948)	-99.04%
18	650	Transportation Expenses	82,028	69,046	(12,982)	-15.83%
19	656	Insurance - Vehicle	5,858	5,660	(198)	-3.38%
20	657	Insurance - General Liability	22,223	41,034	18,811	84.65%
21	658	Insurance - Workman's Comp.	3,495	3,666	171	4.89%
22	659	Insurance - Other	6,987	7,743	757	10.83%
23	660	Advertising Expense	(7,581)	0	7,581	-
24	666	Reg. Comm. Exp. - Rate Case Amort.	86,810	84,719	(2,092)	-2.41%
25	667	Reg. Comm. Exp. - Other	0	0	0	-
26	670	Bad Debt Expense	29,204	56,446	27,242	93.28%
27	675	Miscellaneous Expense	247,437	22,035	(225,402)	-91.09%
28						
29						
30	TOTAL WATER O & M EXPENSES		1,288,595	1,430,607	142,012	11.02%
31						
32		Total SFR Customers	5,537	5,504	(33)	0.00%
33		Consumer Price Index - U				8.84%
34		Growth Plus Inflation				8.84%

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Water 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.

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	
6	616	Fuel for Power Production	Fuel for Generators and portable emergency pumps increased due to Propane, Regular and Diesel price increases
7	618	Chemicals	
8	620	Materials & Supplies	Increase in Material & Supplies purchases for various system repairs on aging distribution systems including small chlorination pumping equipment (5,444)
9	631	Contractual Services - Engineering	Amortization of Tangerine CUP Renewal \$7,944
10	632	Contractual Services - Accounting	Increase in annual audit costs
11	633	Contractual Services - Legal	Increase in Legal costs and a change in the allocation of legal costs from Misc
12	634	Contractual Services - Mgmt. Fees	Shift in recording of Regional and Corporate Admin allocations from Misc
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	Increases in IT Software and Hardware Maintenance costs, Outside Services Maintenance Costs (for planned and emergency facility maintenance) Outside services other, offset by decreases in Outside services operations (change method of meter reading from contractor to employee)
15	641	Rental of Building/Real Prop.	
16	642	Rental of Equipment	
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	
19	657	Insurance - General Liability	Increase in state's claims history which results in a higher allocation of total premium
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Increase in state's claims history which results in a higher allocation of total
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Increase in bad debt due to Rate increases in 2009 and an increase in customer write-offs to collection agencies.
26	675	Miscellaneous Expense	

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

AUF Water 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)
Line	Acct		Prior Test	Test Year		
No.	No.	Account Name	Year	Adjusted	Difference	% Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28						
29						
30	TOTAL SEWER O & M EXPENSES		0	0	0	0.0%
31						
32		Total Customers (EOY)	NA	NA	NA	NA
33		Consumer Price Index - U				NA
31		Growth Plus Inflation				NA

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissi

AUF Water 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
----------	-----------------	---------------------	--------------------

NA

Contractual Services**Florida Public Service Commission****AUF Water Rate Band 1**

Schedule: B-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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.

	(1)	(2)	(3)	(4)
Line No.	Service Provider	Type of Service	Amount	Description of Work Performed
Water				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
		NA		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

AUF Water 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; Interrogs.	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	23.51%	157,564	0.00%	0		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		39,391		0		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		59,087		0		
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 Water 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 Water 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) (2) Acct. No.		(3) Description	(4) (5) (6) (7) Allocation Percentages				(8) Allocation Method	(9) (10) (11) (12) 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.									-	-
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	14.26%	0.00%		14.26%	# Custs	5,890	-		5,890	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	15.08%	0.00%		15.08%	# Custs	319,108	-		319,108	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	14.26%	0.00%		14.26%	# Custs	97,974	-		97,974	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	14.26%	0.00%		14.26%	# Custs	7,095	-		7,095	49,736
19	657	757	Insurance - General Liability	14.24%	0.00%		14.24%	# Custs	34,727	-		34,727	243,824
20	658	758	Insurance - Workman's Comp.	6.71%	0.00%		6.71%	% Labor	2,861	-		2,861	42,632
21	659	759	Insurance - Other	14.25%	0.00%		14.25%	# Custs	7,925	-		7,925	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 Water 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Acct. No.			Allocation Percentages				Allocation	Amounts Allocated			Gross	
	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.	7.08%	0.00%		7.08%	% Labor	6,903	-		6,903	97,562
3	604	704	Employee Pensions & Benefits	6.64%	0.00%		6.64%	% Labor	55,630	-		55,630	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	14.25%	0.00%		14.25%	# Custs	115,564	-		115,564	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	14.25%	0.00%		14.25%	# Custs	69,046	-		69,046	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	14.26%	0.00%		14.26%	# Custs	6,487	-		6,487	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

AUF Water 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) Historical Test Year		(5) Historical Test Year		(6) Non-Used & Useful		(8) Pro Forma Adjustments		(9) N-U & U	
		(1) Expense	(4) Utility Adjustments	(5) Adjusted Expense	(6) %	(7) Expense	(8) Expense	(9) Expense	(9) Expense	(9) Expense	(9) Expense
1	INTANGIBLE PLANT										
2	301.1 Organization	347	0	347	0.00%	0	0	0	0	0	0
3	302.1 Franchises	277	0	277	0.00%	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	32	0	32	0.00%	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT										
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,840	0	2,840	0.00%	0	0	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	66	0	66	0.00%	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0	0	0	0
10	307.2 Wells & Springs	5,031	0	5,031	2.49%	125	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0	0	0	0
12	309.2 Supply Mains	6,396	0	6,396	0.00%	0	0	0	0	0	0
13	310.2 Power Generation Equipment	27,658	0	27,658	0.00%	0	0	0	0	0	0
14	311.2 Pumping Equipment	10,952	0	10,952	2.49%	273	0	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	150	0	150	0.00%	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0
18	304.3 Structures & Improvements	11,273	0	11,273	2.49%	281	0	0	0	0	0
19	311.3 Pumping Equipment	19,648	0	19,648	2.49%	489	0	0	0	0	0
20	320.3 Water Treatment Equipment	7,789	0	7,789	2.49%	194	11,536	287	287	287	287
21	339.3 Other Plant & Misc. Equipment	881	0	881	0.00%	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT										
23	303.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0
24	304.4 Structures & Improvements	116	0	116	0.00%	0	0	0	0	0	0
25	311.4 Pumping Equipment	3,224	0	3,224	0.00%	0	0	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	12,824	0	12,824	0.00%	0	2,225	0	2,225	0	0
27	331.4 Transm. & Distribution Mains	51,022	0	51,022	2.54%	1,294	2,093	53	53	53	53
28	333.4 Services	4,084	0	4,084	0.00%	0	0	0	0	0	0
29	334.4 Meters & Meter Installations	63,020	0	63,020	0.00%	0	0	0	0	0	0
30	335.4 Hydrants	848	0	848	0.00%	0	0	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	96	0	96	0.00%	0	0	0	0	0	0
33	GENERAL PLANT										
34	303.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0
35	304.5 Structures & Improvements	1,983	0	1,983	0.00%	0	0	0	0	0	0
36	340.5 Office Furniture & Equipment	5,793	0	5,793	0.00%	0	0	0	0	0	0
37	340.51 Computer Equipment	0	82,165	82,165	0.00%	0	10,368	0	10,368	0	0
38	341.5 Transportation Equipment	70,308	0	70,308	0.00%	0	(1,799)	0	(1,799)	0	0
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	3,269	0	3,269	0.00%	0	0	0	0	0	0
41	344.5 Laboratory Equipment	0	0	0	0.00%	0	0	0	0	0	0
42	345.5 Power Operated Equipment	619	0	619	0.00%	0	0	0	0	0	0
43	346.5 Communication Equipment	2,699	0	2,699	0.00%	0	0	0	0	0	0
44	347.5 Miscellaneous Equipment	3,464	0	3,464	0.00%	0	0	0	0	0	0
45	348.5 Other Tangible Plant	8,399	0	8,399	0.00%	0	0	0	0	0	0
46											
47	TOTAL DEPRECIATION EXPENSE	325,104	82,165	407,268		2,656	24,423	340	340	340	340
48											
49	407301 (LESS) AMORTIZATION OF CIAC	(55,704)		(55,704)		0	0	0	0	0	0
50											
51	NET DEPRECIATION EXPENSE	269,400	82,165	351,564		2,656	24,423	340	340	340	340

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

Taxes Other Than Income

Florida Public Service Commission

AUF Water 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)	(3) Regulatory Assessment Fees (RAFTs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
Water							
1	Test Year Per Books		102,390	20,869	104,921		228,179
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		1,062				1,062
5	Property Tax Reclass & NU&U Adj				(37,117)		(37,117)
6	Payroll Adjustments			2,013			2,013
7	Total Test Year Adjustments		1,062	2,013	(37,117)	0	(34,042)
8	Adjusted Test Year		103,452	22,882	67,804	0	194,138
9							
10	Pro Forma Adjustments (Explain)						
11	Payroll Tax Adjustments			4,826			4,826
12	Pro Forma Plant in Service Additions				7,057		7,057
13	Total Pro Forma Adjustments		0	4,826	7,057	0	11,883
14	Adjusted Pro Forma		103,452	27,708	74,860	0	206,020
15							
16	RAFTs Assoc. with Revenue Increase		25,529				25,529
17							
18	Total Pro Forma		128,980	27,708	74,860	0	231,549
Sewer							
19	Test Year Per Books		NA	NA	NA		NA
20							
21	Adjustments to Test Year (Explain)						
22	RAF on Adj'd Rev - RAF Per Books		NA				NA
23	Property Tax Reclass & NU&U Adj				NA		NA
24	Payroll Adjustments			NA			NA
25	Total Test Year Adjustments		NA	NA	NA	NA	NA
26	Adjusted Test Year		NA	NA	NA	NA	NA
27							
28	Pro Forma Adjustments (Explain)						
29	Payroll Tax Adjustments			NA			NA
30	Pro Forma Plant in Service Additions				NA		NA
31	Total Pro Forma Adjustments		NA	NA	NA	NA	NA
32	Adjusted Pro Forma		NA	NA	NA	NA	NA
33							
34	RAFTs Assoc. with Revenue Increase		NA				NA
35							
36	Total Pro Forma		NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2 Source Schedule: B-3
Payroll taxes: FICA=7.65%, Fed & State Unemployment=0.41%

**AUF Water 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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

AUF Water 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)	Supporting Schedules
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	
Water							
1	Current Tax Expense	183,260	(89,143)	94,117	(60,051)	34,066	C-2
2	Deferred Income Tax Expense	0	(14,928)	(14,928)	0	(14,928)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	183,260	(104,070)	79,189	(60,051)	19,138	
Sewer							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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AUF Water 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.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		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
				Water					Sewer			
1	Taxable Operating Income before Interest	475,074	(160,463)	314,612	(144,605)	170,006	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(109,325)	(109,325)	(11,069)	(120,394)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	475,074	(269,787)	205,287	(155,675)	49,612	0	0	0	0	0	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(38,698)	(38,698)	0	(38,698)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(38,698)	(38,698)	0	(38,698)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	475,074	(231,089)	243,985	(155,675)	88,311	0	NA	0	NA	0	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	26,129	(12,710)	13,419	(8,562)	4,857	0	NA	0	NA	0	
15												
16	Federal Taxable Income	448,945	(218,379)	230,566	(147,113)	83,453	0	NA	0	NA	0	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	157,131	(76,433)	80,698	(51,489)	29,209	0	NA	0	NA	0	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
22												
23	Current Federal Income Taxes	157,131	(76,433)	80,698	(51,489)	29,209	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	26,129	(12,710)	13,419	(8,562)	4,857	0	NA	0	NA	0	
27	Current Federal Income Tax	157,131	(76,433)	80,698	(51,489)	29,209	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	183,260	(89,143)	94,117	(60,051)	34,066	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Water 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.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				Water				Sewer		
		Test Yr	Test Yr	Test Yr			Test Yr	Test Yr	Test Yr	Supporting
		Per Books	Adjustments	Adjusted			Per Books	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	0	108,610	108,610	Note*		0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0			0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*		0	0	0	Note*
4	Other Interest Expense	0	715	715			0	0	0	
5	Less: AFUDC	0	0	0			0	0	0	
6	ITC Interest Synchronization	0	0	0			0	0	0	C-7
7	Total Used For Tax Calculation	0	109,325	109,325			0	0	0	

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)	5,778,469			0		
Weighted Cost of Long Term Debt (D-1)	1.88%	108,610		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		108,610			0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Water 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.

(1) Line No.	(2) Description	(3) Water			(5) Test Yr Adjusted	(6) Sewer			(8) Supporting Schedules
		(4) Test Yr Adjusted	(3) Pro Forma Adjustments	(4) Pro Forma Adjusted		(6) Test Yr Adjusted	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	
1	Interest on Long-Term Debt	108,610	11,069	119,679	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	0	0	Note*
4	Other Interest Expense	715	0	715		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	109,325	11,069	120,394		0	0	0	

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)	6,337,692			0		
Weighted Cost of Long Term Debt (D-1)	1.89%	119,679		1.89%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		119,679			0	

Book/Tax Differences - Permanent

Florida Public Service Commission

AUF Water 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.

(1)		(2)
Line No.	Description	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 Water 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 Jordon

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.	(1) Description	(2) Water			(6) Sewer			(8) Supporting Schedules
		(2) Per Books	(3) Adjustments	(4) Adjusted	(5) Per Books	(6) Adjustments	(7) Adjusted	
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	269,400	98,357	367,756	0	0	0	
4	Book Depreciation & Amortization	269,400	82,165	351,564	NA	NA	NA	B-13,14
5								
6	Depreciation Difference	0	16,192	16,192	0	0	0	
7								
8	Other Timing Differences (Itemize):							
9	Bad Debts	0	(3,359)	(3,359)	0	0	0	
10	Rate Case	0	(43,614)	(43,614)	0	0	0	
11	Loss on aband	0	(7,917)	(7,917)	0	0	0	
12								
13	Total Timing Differences (To C-2)	0	(38,698)	(38,698)	0	0	0	
14								
15	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
16	State Deferred Taxes	0	(2,128)	(2,128)	0	0	0	
17								
18	Timing Differences for Fed. Taxes	0	(36,570)	(36,570)	0	0	0	
19								
20	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
21	Federal Deferred Taxes	0	(12,799)	(12,799)	0	0	0	
22								
23	Total Deferred Taxes (to C-1)	0	(14,928)	(14,928)	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

AUF Water 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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Account No. 283			Account No. ____						
Line		Deferred Tax Liability						Net Deferred Income Taxes			
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total	
WATER											
1	2006	19,911	119,740	139,651				19,911	119,740	139,651	
2	2007	19,277	115,926	135,204				19,277	115,926	135,204	
3	2008	41,968	252,383	294,351				41,968	252,383	294,351	
4	2009	39,840	239,583	279,423				39,840	239,583	279,423	
5	Test Yr	39,878	239,814	279,692				39,878	239,814	279,692	
SEWER											
6	2006	0	0	0				0	0	0	
7	2007	0	0	0				0	0	0	
8	2008	0	0	0				0	0	0	
9	2009	0	0	0				0	0	0	
10	Test Yr	0	0	0				0	0	0	

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

AUF Water 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	15,131	4,780	19,911	
2	2007	19,911	(634)	19,277	
3	2008	19,277	22,691	41,968	
4	2009	41,968	(2,128)	39,840	
5	Test Yr	39,840	38	39,878	
SEWER					
6	2006	0	0	0	
7	2007	0	0	0	
8	2008	0	0	0	
9	2009	0	0	0	
10	Test Yr	0	0	0	

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission****AUF Water 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 No.	Year	Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2006	90,993	28,746	119,740	
2	2007	119,740	(3,813)	115,926	
3	2008	115,926	136,456	252,383	
4	2009	252,383	(12,799)	239,583	
5	Test Yr	239,583	230	239,814	
SEWER					
6	2006	0	0	0	
7	2007	0	0	0	
8	2008	0	0	0	
9	2009	0	0	0	
10	Test Yr	0	0	0	

Investment Tax Credits - Analysis

Florida Public Service Commission

AUF Water 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.

3% ITC							4% ITC						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
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 Water 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 Water 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 Water 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

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

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

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 Water 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 Water 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 Water 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 Water 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.

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Test Yr	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	2,127,808	36.82%	5.10%	1.88%		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	3,359,186	58.13%	9.67%	5.62%		D-2
5	Customer Deposits	11,918	0.21%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	279,558	4.84%	0.00%	0.00%		D-2
7							
8	Total	5,778,469	100.00%		7.52%		
SEWER							
9	Long-Term Debt	0	0.00%	5.10%	0.00%		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	0	0.00%	9.67%	0.00%		D-2
13	Customer Deposits	0	0.00%	6.00%	0.00%		D-2
14	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
15							
16	Total	0	0.00%		0.00%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	2,127,808	36.82%	5.10%	1.88%	108,610	
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	3,359,186	58.13%	9.67%	5.62%	324,999	
21	Customer Deposits	11,918	0.21%	6.00%	0.01%	715	
22	Accumulated Deferred Income Taxes	279,558	4.84%	0.00%	0.00%	0	
23							
24	Total	5,778,469	100.00%		7.52%	434,324	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Water 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	2,344,669	37.00%	5.10%	1.89%		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	3,701,547	58.41%	9.67%	5.65%		D-2
5	Customer Deposits	11,918	0.19%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	279,558	4.41%	0.00%	0.00%		D-2
7							
8	Total	6,337,692	100.00%		7.55%		
SEWER							
9	Long-Term Debt	0	0.00%	5.10%	0.00%		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	0	0.00%	9.67%	0.00%		D-2
13	Customer Deposits	0	0.00%	6.00%	0.00%		D-2
14	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
15							
16	Total	0	0.00%		0.00%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	2,344,669	37.00%	5.10%	1.89%	119,679	
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	3,701,547	58.41%	9.67%	5.65%	358,122	
21	Customer Deposits	11,918	0.19%	6.00%	0.01%	715	
22	Accumulated Deferred Income Taxes	279,558	4.41%	0.00%	0.00%	0	
23							
24	Total	6,337,692	100.00%		7.55%	478,516	

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

AUF Water 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	
No. Class of Capital		Average†	Adjustments	To Test Yr	To Pro Forma	Supporting
			Pro rata *	Rate Base	Rate Base	Schedules
Water						
1	Long-Term Debt	2,127,808		2,127,808	2,344,669	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	3,359,186		3,359,186	3,701,547	
5	Customer Deposits	11,918		11,918	11,918	D-7
6	Accumulated Deferred Income Taxes	279,558		279,558	279,558	C-6
7						
8	Total	<u>5,778,469</u>	<u>0</u>	<u>5,778,469</u>	<u>6,337,692</u>	A-1
Sewer						
9	Long-Term Debt	0		0	0	D-5
10	Short-Term Debt	0		0	0	D-4
11	Preferred Stock	0		0	0	D-3
12	Common Stock	0		0	0	
13	Customer Deposits	0		0	0	D-7
14	Accumulated Deferred Income Taxes	0		0	0	C-6
15						
16	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	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 Water 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.

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

1

There is no Preferred Stock for this subsidiary nor its parent

Cost of Long-Term Debt

AUF Water 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)
					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))
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date												

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

AUF Water 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 Water 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.

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

Cost of Variable Rate Long-Term Debt

AUF Water 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 Water Rate Band 1

Schedule: D-7

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: S Szczygiel

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	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				84,294
15					
16	Allocation to this Rate Group			% Customers of all-FL	Allocation
17					
18		Water		14.14%	11,918
19					
20		Sewer		0.00%	0

**AUF Water Rate Band 1
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	107
Rate Schedule - Sewer	E-1s	108
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
Miscellaneous Service Charges	E-4	119
Miscellaneous Service Charge Revenue	E-5	123
Public Fire Hydrants Schedule	E-6	124
Private Fire Protection Service	E-7	125
Contracts and Agreements	E-8	126
Tax or Franchise Fee	E-9	127
Service Availability Charges	E-10	128
Guaranteed Revenues Received	E-11	129
Class A Utility Cost of Service Study	E-12	130
Billing Analysis	E-14	131

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Rate Schedule - Water

Florida Public Service Commission

AUF Water 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"	13.92	14.13	-	14.13	15.98	17.66
3	3/4"	20.88	21.19	-	21.19	23.97	26.48
4	1"	34.79	35.31	-	35.31	39.94	44.14
5	1-1/2"	69.59	70.63	-	70.63	79.89	88.28
6	2"	111.34	113.01	-	113.01	127.83	141.24
7	3"	222.69	226.03	-	226.03	255.67	282.49
8	4"	347.95	353.17	-	353.17	399.48	441.39
9	6"	695.89	706.33	-	706.33	798.96	882.78
10	8"	1,113.43	1,130.13	-	1,130.13	1,278.34	1,412.44
11	10"	1,600.56	1,624.57	-	1,624.57	1,837.62	2,030.39
12	Gallage Charge						
13	Block 1	1.97	2.00	-	2.00	2.26	6.49
14	Block 2	2.47	2.51	-	2.51	2.84	9.73
15	Block 3	5.92	6.01	-	6.01	6.80	12.98
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"	13.92	14.13	-	14.13	15.98	17.66
20	3/4"	20.88	21.19	-	21.19	23.97	26.48
21	1"	34.79	35.31	-	35.31	39.94	44.14
22	1-1/2"	69.59	70.63	-	70.63	79.89	88.28
23	2"	111.34	113.01	-	113.01	127.83	141.24
24	3"	222.69	226.03	-	226.03	255.67	282.49
25	4"	347.95	353.17	-	353.17	399.48	441.39
26	6"	695.89	706.33	-	706.33	798.96	882.78
27	8"	1,113.43	1,130.13	-	1,130.13	1,278.34	1,412.44
28	10"	1,600.56	1,624.57	-	1,624.57	1,837.62	2,030.39
29	Gallage Charge	3.29	3.34	-	3.34	3.78	6.98
30							
31	Irrigation						
32	5/8" X 3/4"	-	-	-	-	15.98	17.66
33	3/4"	-	-	-	-	23.97	26.48
34	1"	-	-	-	-	39.94	44.14
35	1-1/2"	-	-	-	-	79.89	88.28
36	2"	-	-	-	-	127.83	141.24
37	3"	-	-	-	-	255.67	282.49
38	4"	-	-	-	-	399.48	441.39
39	Gallage Charge						
40	Block 1	-	-	-	-	798.96	6.49
41	Block 2	-	-	-	-	1,278.34	9.73
42	Block 3	-	-	-	-	1,837.62	12.98
43	Block 4	-	-	-	-	3.78	
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"	9.28	9.42	-	9.42	10.66	11.77
48	3"	18.56	18.84	-	18.84	21.31	23.54
49	4"	29.00	29.44	-	29.44	33.30	36.78
50	6"	57.99	58.86	-	58.86	66.58	73.57
51	8"	92.79	94.18	-	94.18	106.53	117.70
52	10"	133.38	135.38	-	135.38	153.13	169.20

Rate Schedule - Sewer

Florida Public Service Commission

AUF Water 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	-	-	-	-	NA	NA
3							
4	Gallage cap (gallons)	0	0	-	0	0	NA
5	Gallage Charge, Capped	-	-	-	-	NA	NA
6							
7							
8	General Service						
9	5/8" X 3/4"	-	-	-	-	NA	NA
10	3/4"	-	-	-	-	NA	NA
11	1"	-	-	-	-	NA	NA
12	1-1/2"	-	-	-	-	NA	NA
13	2"	-	-	-	-	NA	NA
14	3"	-	-	-	-	NA	NA
15	4"	-	-	-	-	NA	NA
16	6"	-	-	-	-	NA	NA
17	8"	-	-	-	-	NA	NA
18	10"	-	-	-	-	NA	NA
19	Gallage charge	-	-	-	-	NA	NA
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							
25							
26							
27							
28							
29	All Systems Proposed Res						NA
30	Gen. Srv. Wastewater Only						
31	All Systems Proposed Gen Srv						NA
32	Reuse per Sprinkler Head	-	-	-	-	-	NA
33	Reuse Flat Rate	-	-	-	-	NA	NA

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Water 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) Prior to Filing Residential	(4) Prior to Filing Gen'l Service
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				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water 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. Tes 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/Rpsrn	(13) Revenue at Rpsrn Rates
1	Residential												
2	5/8" X 3/4"	61,315		14.02	859,932	61,315		14.13	866,383			17.66	1,082,826
3	3/4"	0		-	0	0		21.19	0			26.48	0
4	1"	2,309		35.04	80,930	2,309		35.31	81,548			44.14	101,941
5	1-1/2"	12		70.09	876	12		70.63	848			88.28	1,059
6	2"	12		112.16	1,320	12		113.01	1,330			141.24	1,662
7	3"	0		-	0	0		226.03	0			282.49	0
8	4"	0		-	0	0		353.17	0			441.39	0
9	Gallonge	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
10	Block 1		230,717	1.98	457,866		230,715	2.00	461,430	254,688	254,688	6.49	1,652,923
11	Block 2		86,457	2.49	214,949		83,600	2.51	209,835	76,097	47,613	9.73	463,276
12	Block 3		90,008	5.95	535,407		85,062	6.01	511,223	68,593	42,918	12.98	557,075
13	Total Residential	63,649	407,182		2,151,279	63,648	399,377		2,132,597	399,377	345,219		3,860,763
14	Average Bill				33.80				33.51				60.66
15													
16	General Service												
17	5/8" X 3/4"	281		14.02	3,944	281		14.13	3,974			17.66	4,967
18	3/4"	0		-	0	0		21.19	0			26.48	0
19	1"	48		35.08	1,692	48		35.31	1,703			44.14	2,129
20	1-1/2"	36		70.11	2,524	36		70.63	2,543			88.28	3,178
21	2"	52		112.11	5,830	52		113.01	5,877			141.24	7,344
22	3"	14		224.14	3,089	12		226.03	2,712			282.49	3,390
23	4"	0		-	0	0		353.17	0			441.39	0
24	6"	0		-	0	0		706.33	0			882.78	0
25	8"	4		1,130.13	4,747	0		1,130.13	0			1,412.44	0
26	Gallonge		12,860	3.32	42,754		7,980	3.34	26,652	7,980	7,980	6.98	55,698
27	Total General Ser	435	12,860		64,580	429	7,980		43,460	7,980	7,980		76,706
28	Average Bill				148.31				101.20				178.61
29													
30	Irrigation												
31	5/8" X 3/4"	0		-	0	0	NA	-	0			17.66	0
32	Gallonge	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	-	0	0		-	0	0	0	6.49	0
34	Block 2		0	-	0	0		-	0	0	0	9.73	0
35	Block 3		0	-	0	0		-	0	0	0	12.98	0
36	Block 4		0	-	0	0		-	0	0	0		0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				-				-				-
39													
40	Fire Protection												
41	2"	0	NA	-	0	0		9.42	0			11.77	0
42	3"	0	NA	-	0	0		18.84	0			23.54	0
43	4"	0	NA	-	0	12		29.44	353			36.78	441
44	6"	0	NA	-	0	0		58.86	0			73.56	0
45	8"	0	NA	-	0	0		94.18	0			117.70	0
46	10"	0	NA	-	0	0		135.38	0			169.20	0
47	Total Fire Protect	0	NA		0		NA		353	NA			441
48	Average Bill				-								
49													
50	Subtot Billd Rev	64,084	420,041		2,215,859	64,078	407,356		2,176,411	407,356	353,198		3,937,910
51	Unbilled Revenues				-				-				-
52	Guaranteed Revenues				-				-				-
53	Misc. Service Charge				83,072				83,548				83,548
54	Tot Billed Rev				2,298,932				2,259,959				4,021,458
55	Booked Revenue per GL				2,275,576								
56	Adjustments to Booked				34,336								
57	Bkd Rev Adjstd				2,309,912								
58	Difference				(10,980)		-0.5%						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water 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"	30,720		13.92	427,620
3	3/4"	0		20.88	0
4	1"	1,189		34.79	41,369
5	1-1/2"	6		69.59	452
6	2"	6		111.34	668
7	3"	0		222.69	0
8	4"	0		347.95	0
9	Gallons				
10	Block 1		118,960	1.97	234,352
11	Block 2		51,430	2.47	127,031
12	Block 3		61,563	5.92	364,452
13	Total Residential	31,921	231,953		1,195,944
14	Average Bill				37.47
15					
16	General Service				
17	5/8" X 3/4"	142		13.92	1,972
18	3/4"	0		20.88	0
19	1"	21		34.79	731
20	1-1/2"	18		69.59	1,253
21	2"	28		111.34	3,118
22	3"	8		222.69	1,733
23	4"	0		347.95	0
24	6"	0		695.89	0
25	8"	0		1,113.43	0
26	Gallons		3,946	3.29	12,983
27	Total General Service	216	3,946		21,789
28	Average Bill				100.67
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallons				
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	9.28	0
42	3"	0	NA	18.56	0
43	4"	0	NA	29.00	0
44	6"	0	NA	57.99	0
45	8"	0	NA	92.79	0
46	10"	0	NA	133.38	0
47	Total Fire Protection	0	NA		0
48	Average Bill				-
49					
50	Subtotal Billd Rev	32,138	235,899		1,217,733
51					
52	Adjustments to Booked Revenue				
53	Abatements				6,370
54	Out of Period Adjs				14,533
55	Accounting Adjustments				0
56	Total Adjustments				20,903

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

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

Water [X] 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"	30,595		14.13	432,312
3	3/4"	0		21.19	0
4	1"	1,120		35.31	39,561
5	1-1/2"	6		70.63	424
6	2"	6		113.01	652
7	3"	0		226.03	0
8	4"	0		353.17	0
9	Gallons				
10	Block 1		111,757	2.00	223,514
11	Block 2		35,027	2.51	87,918
12	Block 3		28,445	6.01	170,955
13	Total Residential	31,728	175,229		955,335
14	Average Bill				30.11
15					
16	General Service				
17	5/8" X 3/4"	140		14.13	1,972
18	3/4"	0		21.19	0
19	1"	27		35.31	962
20	1-1/2"	18		70.63	1,271
21	2"	24		113.01	2,712
22	3"	6		226.03	1,356
23	4"	0		353.17	0
24	6"	0		706.33	0
25	8"	4		1,130.13	4,747
26	Gallons		8,913	3.34	29,771
27	Total General Service	215	8,913		42,791
28	Average Bill				199.21
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallons				0
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	9.42	0
42	3"	0	NA	18.84	0
43	4"	0	NA	29.44	0
44	6"	0	NA	58.86	0
45	8"	0	NA	94.18	0
46	10"	0	NA	135.38	0
47	Total Fire Protection	0	NA		0
48	Average Bill				-
49					
50	Subtotal Billed Revenue	31,942	184,143		998,126
51					
52	Adjustments to Booked Revenue				
53	Abatements				3,981
54	Out of Period Adjs				9,452
55	Accounting Adjustments				0
56	Total Adjustments				13,432

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water 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		-	0
3	3/4"	0		-	0
4	1"	0		-	0
5	1-1/2"	0		-	0
6	2"	0		-	0
7	3"	0		-	0
8	4"	0		-	0
9	Gallorage				
10	Block 1		0	-	0
11	Block 2		0	-	0
12	Block 3		0	-	0
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	General Service				
17	5/8" X 3/4"	0		-	0
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24	6"	0		-	0
25	8"	0		-	0
26	Gallorage		0	-	0
27	Total General Ser	0	0		0
28	Average Bill				-
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallorage				
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	-	0
42	3"	0	NA	-	0
43	4"	0	NA	-	0
44	6"	0	NA	-	0
45	8"	0	NA	-	0
46	10"	0	NA	-	0
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 Water 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"	0		NA	0	0		-	NA	NA	NA
3	3/4"	0		NA	0	0		-	NA	NA	NA
4	1"	0		NA	0	0		-	NA	NA	NA
5	1-1/2"	0		NA	0	0		-	NA	NA	NA
6	2"	0		NA	0	0		-	NA	NA	NA
7	3"	0		NA	0	0		-	NA	NA	NA
8	4"	0		NA	0	0		-	NA	NA	NA
9	Gallage cap (gallons)		NA				NA				
10	Capped Usage	-	0	NA	0	0		-	NA	NA	NA
11	Usage Above Cap	-	0			0					
12											
13	Total Residential	0	0		0	0	0		0		0
14	Average Bill				NA				-		NA
15											
16	General Service										
17	5/8" X 3/4"	0		NA	0	0		-	NA	NA	NA
18	3/4"	0		NA	0	0		-	NA	NA	NA
19	1"	0		NA	0	0		-	NA	NA	NA
20	1-1/2"	0		NA	0	0		-	NA	NA	NA
21	2"	0		NA	0	0		-	NA	NA	NA
22	3"	0		NA	0	0		-	NA	NA	NA
23	4"	0		NA	0	0		-	NA	NA	NA
24											
25	Gallage	-	0	NA	0		0	-	NA	NA	NA
26											
27											
28	Total General Serv	0	0		0	0	0		0		0
29	Average Bill				NA				-		NA
30											
31	Flat Rate										
32	Res. Wastewater Only										
33									NA	NA	NA
34									NA	NA	NA
35									NA	NA	NA
36									NA	NA	NA
37									NA	NA	NA
38	Subtot Res Flat Rate	0	0		0	0					
39	Cmrl. Wastewater Only	0	0	NA	0	0				NA	
40									NA		
41	Gallage		0	NA	0				NA		NA
42											
43	Total Wastewater Only	0	0		0	0	0		0		0
44	Average Bill				NA				-		NA
45											
46	Sprinkler Heads	0	NA	NA	0	0		-	NA	NA	NA
47	Reuse	0	NA	NA	0	0		-	NA	NA	NA
48	Total Flat Rate	0	0		0	0			0		0
49											
50											
51	Subtotal Billed Rev	NA	NA		NA				0		NA
52	Unbilled Revenues				0				0		0
53	Guaranteed Revenues				0				0		0
54	Misc. Service Charge				NA				0		0
55	Total Billed Revenue				0				0		0
56	Booked Revenue per GL				NA						
57	Adjustments to Booked				0						
58	Booked Revenue Adjusted				NA						
59	Difference & % Difference				NA	NA					

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water 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"	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	Gallage cap (gallons)		NA		
10	Capped Usage		0	-	NA
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		-	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					
25	Gallage		0	-	NA
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	Flat Rate				
32	Res. Wastewater Only				
33					NA
34					NA
35					NA
36					NA
37					NA
38	Subtot Res Flat Rate	0			0
39	Coml. Wastewater Only	0		NA	NA
40					
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				-
45					
46	Sprinkler Heads	0	NA	-	NA
47	Reuse	0	NA	-	NA
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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

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

Schedule:

E-2s

Page:

3 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) Usage 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	Gallage cap (gallons)		NA		
10	Capped Usage		0	-	NA
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		-	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					
25	Gallage		0	-	NA
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	Flat Rate				
32	Res. Wastewater Only				NA
33					NA
34					NA
35					NA
36					NA
37					NA
38	Subtot Res Flat Rate	0			0
39	Coml. Wastewater Only	0			NA
40					NA
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				-
45					
46	Sprinkler Heads	0	NA	-	NA
47	Reuse	0	NA	-	NA
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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Schedule Period 3: NA

Water [] or Sewer [X]

Schedule:

E-2s

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	Gallage cap (gallons)		NA		
10	Capped Usage		0	-	NA
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		-	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					
25	Gallage		0	-	NA
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	Flat Rate				
32	Res. Wastewater Only			-	NA
33					
34					
35					
36					
37					
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0			NA
40					
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				-
45					
46	Sprinkler Heads	0	NA	-	NA
47	Reuse	0	NA	-	NA
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 Water 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	5,284	34				0	5,318
2	Jun-09	5,355	37				0	5,392
3	Jul-09	5,329	37				0	5,366
4	Aug-09	5,312	34				0	5,346
5	Sep-09	5,330	43				0	5,373
6	Oct-09	5,311	32				0	5,343
7	Nov-09	5,263	34				0	5,297
8	Dec-09	5,272	33				0	5,305
9	Jan-10	5,261	40				0	5,301
10	Feb-10	5,170	34				0	5,204
11	Mar-10	5,253	38				0	5,291
12	Apr-10	5,509	40				0	5,549
13	Total Water	63,649	435	0	0	0	0	64,084

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	NA	NA			NA	NA	0
15	Jun-09	NA	NA			NA	NA	0
16	Jul-09	NA	NA			NA	NA	0
17	Aug-09	NA	NA			NA	NA	0
18	Sep-09	NA	NA			NA	NA	0
19	Oct-09	NA	NA			NA	NA	0
20	Nov-09	NA	NA			NA	NA	0
21	Dec-09	NA	NA			NA	NA	0
22	Jan-10	NA	NA			NA	NA	0
23	Feb-10	NA	NA			NA	NA	0
24	Mar-10	NA	NA			NA	NA	0
25	Apr-10	NA	NA			NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

AUF Water 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)		(5)	(6)		(7)	
			Present	Present		Proposed	Proposed	Proposed	Proposed
			Bus. Hrs.	After Hrs.		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	WATER								
2	Initial Connection		22.00	22.00		22.00	33.00		
3									
4	Normal Reconnect		22.00	22.00		22.00	33.00		
5									
6	Violation Reconnect		35.00	35.00		35.00	55.00		
7									
8	Premises Visit		22.00	22.00		22.00	33.00		
9									
10	Late Payment Fees		5.00			5.00			
11									
12									
13	SEWER								
14	Initial Connection		NA	NA		NA	NA		
15									
16	Normal Reconnect		NA	NA		NA	NA		
17									
18	Violation Reconnect		NA	NA		NA	NA		
19									
20	Premises Visit		NA	NA		NA	NA		
21									
22	Late Payment Fees		NA			NA			
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"	*	100		*	NA		
44	Residential	Other sizes	•	Two x Est'd Monthly B		*	NA		
45									
46	General Service	All sizes	•	Two x Est'd Monthly B		•	NA		

* See next page for Present Customer Deposit Rates

Miscellaneous Service Charges

AUF Water 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.	(1) System	(2) Class	(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	Palm Terrace	all	10.00							
42										
43										
44										
45										
46										
47	Village Water	all		50.00	100.00	150.00	200.00	400.00		900.00
48										

Miscellaneous Service Charges

Florida Public Service Commission

AUF Water 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 Water 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 Water 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	724	90	140	0	15	85	1,054
2	Jun-09	1,430	15	1,260	0	5,640	125	8,470
3	Jul-09	799	0	595	0	5,345	225	6,964
4	Aug-09	1,518	0	980	0	5,580	75	8,153
5	Sep-09	1,144	0	1,120	0	5,340	175	7,779
6	Oct-09	1,320	0	1,050	0	5,320	50	7,740
7	Nov-09	1,144	0	595	0	5,500	75	7,314
8	Dec-09	990	0	840	0	5,305	25	7,160
9	Jan-10	594	0	1,505	0	6,055	225	8,379
10	Feb-10	66	0	910	0	5,275	50	6,301
11	Mar-10	1,100	0	980	0	4,650	150	6,880
12	Apr-10	1,331	0	525	0	4,972	50	6,878
13								
14	Total Water \$	12,160	105	10,500	0	58,997	1,310	83,072
15	Annual Events	562	7	300	0	11,844	55	12,768
16								
17	Proposed Rate	22.00	22.00	35.00	22.00	5.00	25.00	
18	Proposed Revenue	12,364	154	10,500	0	59,220	1,310	83,548
SEWER								
19	May-09	0	0	0	0	0	0	0
20	Jun-09	0	0	0	0	0	0	0
21	Jul-09	0	0	0	0	0	0	0
22	Aug-09	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
27	Jan-10	0	0	0	0	0	0	0
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 \$	NA	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA	NA	NA	NA
34								
35	Proposed Rate	NA	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule**Florida Public Service Commission****AUF Water 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 Water 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.

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

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

Contracts and Agreements Schedule**Florida Public Service Commission****AUF Water 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 Water 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	Regulatory Assessment Fee	Florida Public Service Comm.	102,390	Included in overall cost of service	None
2			-		
3	Monthly Public Service Tax Fee	Orange County Board of County Commissioners	13,918	Surcharge	Tax
4			-		
5			-		
SEWER					
6	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

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

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

AUF Water 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.

		(1)	(2)	(3)	(4)	(5)	(6)
Line		Individual Plant Flows				Total Plant	Total Purch.
No.	Month	STP#1	(Name)	(Name)	(Name)	Flows	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

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

Schedule: F-3
Page: 1 of 1
Preparer: T Ward

Line No.	(1) Description	(2) Date	(3) GPD
----------	--------------------	-------------	------------

- 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.

Day
1
2
3
4
5

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 Water 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 Water 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	Jasmine Lakes	1,511	3.85%	100.00%	100.00%
20		-			
21	Kings Cove	204	0.00%	100.00%	100.00%
22		-			
23		-			
24		-			
25		-			
26		-			
27		-			
28		-			
29		-			
30	Ocala Oaks	1,785	0.00%	100.00%	100.00%
31		-			
32		-			
33		-			
34		-			
35		-			
36	Picciola Island	147	0.00%	75.00%	100.00%
37		-			
38		-			
39		-			
40		-			
41		-			
42		-			
43	Silver Lake Est/Western Shores	1,605	0.00%	93.71%	100.00%
44		-			
45		-			
46		-			
47		-			
48		-			
49	Tangerine	277	0.00%	100.00%	100.00%
50		-			
51		-			
52		-			
53		-			
54		-			
55		-			
56		-			
57		-			
58		-			
59		-			
60	Total & Composite U&U %s	5,529	1.05%	97.51%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-6

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 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		-		
10		-		
11		-		
12		-		
13		-		
14		-		
15		-		
16		-		
17		-		
18		-		
19		-		
20		-		
21		-		
22		-		
23		-		
24		-		
25		-		
26		-		
27		-		
28		-		
29		-		

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

141

AUF Water 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	Jasmine Lakes	1,511	100.00%
20		-	
21	Kings Cove	204	100.00%
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	
30	Ocala Oaks	1,785	100.00%
31		-	
32		-	
33		-	
34		-	
35		-	
36	Picciola Island	147	80.00%
37		-	
38		-	
39		-	
40		-	
41		-	
42		-	
43	Silver Lake Est/Western Shores	1,605	100.00%
44		-	
45		-	
46		-	
47		-	
48		-	
49	Tangerine	277	60.00%
50		-	
51		-	
52		-	
53		-	
54		-	
55		-	
56		-	
57		-	
58		-	
59		-	
60	Total & Composite U&U %s	5,529	97.46%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

AUF Water 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		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	

Margin Reserve Calculations - Water & Sewer**Florida Public Service Commission****AUF Water 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 Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-9

Page: 1 of 1

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 Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-10

Page: 1 of 1

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 Water Rate Band 1
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE 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
Schedule of Net Operating Income - Interim	G-4	152
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

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	% Increase-->		13.1%	13.1%	% Increase-->		NA	NA
WATER					SEWER			
1	Residential				Residential		NA	NA
2	5/8" X 3/4"	14.13	15.98	15.98	All Meter Sizes	NA	NA	NA
3	3/4"	21.19	23.97	23.97				
4	1"	35.31	39.94	39.94				
5	1-1/2"	70.63	79.89	79.89				
6	2"	113.01	127.83	127.83				
7	3"	226.03	255.67	255.67				
8	4"	353.17	399.48	399.48				
9	6"	706.33	798.96	798.96				
10	8"	1,130.13	1,278.34	1,278.34				
11	10"	1,624.57	1,837.62	1,837.62				
12	Gallonge, Block 1	2.00	2.26	2.26	Cap (gallons)	NA	NA	NA
13	Block 2	2.51	2.84	2.84	Gallonge charge	NA	NA	NA
14	Block 3	6.01	6.80	6.80				
15								
16	General Service				General Service			
17	5/8" X 3/4"	14.13	15.98	15.98	5/8" X 3/4"	NA	NA	NA
18	3/4"	21.19	23.97	23.97	3/4"	NA	NA	NA
19	1"	35.31	39.94	39.94	1"	NA	NA	NA
20	1-1/2"	70.63	79.89	79.89	1-1/2"	NA	NA	NA
21	2"	113.01	127.83	127.83	2"	NA	NA	NA
22	3"	226.03	255.67	255.67	3"	NA	NA	NA
23	4"	353.17	399.48	399.48	4"	NA	NA	NA
24	6"	706.33	798.96	798.96	6"	NA	NA	NA
25	8"	1,130.13	1,278.34	1,278.34	8"	NA	NA	NA
26	10"	1,624.57	1,837.62	1,837.62	10"	NA	NA	NA
27	Gallonge charge	3.34	3.78	3.78	Gallonge charge	NA	NA	NA
28								
29	Irrigation				Flat Rate			
30	5/8" X 3/4"	-	-	-	Res. Wastewater Only			
31	3/4"	-	-	-				
32	1"	-	-	-				
33	1-1/2"	-	-	-				
34	2"	-	-	-				
35	3"	-	-	-				
36	4"	-	-	-				
37	Gallonge Charge				Gen. Svc. Wastewater Only			
38	Block 1	-	-	-				
39	Block 2	-	-	-				
40	Block 3	-	-	-				
41	Block 4	-	-	-				
42								
43	Fire Protection							
44	2"	9.42	10.66	10.66				
45	3"	18.84	21.31	21.31				
46	4"	29.44	33.30	33.30				
47	6"	58.86	66.58	66.58				
48	8"	94.18	106.53	106.53				
49	10"	135.38	153.13	153.13				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

AUF Water 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	8,681,414	(110,721)	0	8,570,693	A-5
2	Utility Land & Land Rights	133,696		0	133,696	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(2,920,777)	44,142	0	(2,876,634)	A-9
5	Less: CIAC	(1,889,160)	0	0	(1,889,160)	A-12
6	Accumulated Amortization of CIAC	1,146,303	0	0	1,146,303	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	693,571		0	693,571	A-1
11	Total Rate Base	5,845,048	(66,579)	0	5,778,469	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

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

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

AUF Water 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	(110,721)	NA
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	44,142	NA
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base Adjustments	(66,579)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

AUF Water 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	2,215,859	0	2,215,859	290,589	2,506,448	13.11%	E-2w
2	Other Revenues	83,072	0	83,072	0	83,072		E-2w
3	OPERATING REVENUES	2,298,932	0	2,298,932	290,589	2,589,521		
4	Operation & Maintenance	1,430,607	0	1,430,607	4,292	1,434,899		B-1
5	Depreciation, net of CIAC Amort.	348,908	0	348,908		348,908		B-1
6	Amortization	10,667	0	10,667		10,667		B-1
7	Taxes Other Than Income	194,138	0	194,138	13,068	207,205		B-1
8	Provision for Income Taxes	79,189	0	79,189	105,398	184,588		B-1
9	OPERATING EXPENSES	2,063,509	0	2,063,509	122,758	2,186,267		
10	NET OPERATING INCOME	235,422	0	235,422	167,831	403,253		
11	RATE BASE	5,778,469		5,778,469		5,778,469		A-1
12	RATE OF RETURN	4.07%		4.07%		6.98%		
Sewer								
13	Sewer Sales Revenues	NA	0	0	0	0	0.00%	E-2s
14	Other Revenues	NA	0	0	0	0		E-2s
15	OPERATING REVENUES	0	0	0	0	0		
16	Operation & Maintenance	NA	0	0	0	0		B-2
17	Depreciation, net of CIAC Amort.	NA	0	0		0		B-2
18	Amortization	NA	0	0		0		B-2
19	Taxes Other Than Income	NA	0	NA	0	0		B-2
20	Provision for Income Taxes	NA	0	0	0	0		B-2
21	OPERATING EXPENSES	0	0	0	0	0		
22	NET OPERATING INCOME	0	0	0	0	0		
23	RATE BASE	NA		0		0		A-2
24	RATE OF RETURN	NA		NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

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Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 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	290,589	0
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	4,292	0
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	13,076	0
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	2,298,932	0
19	Plus Required Revenue Adjustment	290,589	0
20	Rate Year Revenue at Proposed Rates	2,589,521	0
21			
22	Less Operating Expenses Before Income Taxes	(2,001,679)	0
23	Less Interest Expense	(109,325)	0
24	Taxable Income	478,516	0
25	Income Tax at Composite Rate of 38.58%	184,588	0
26	Less Income Tax at Present Rates	(79,189)	0
27			
28	Income Tax Adjustment	105,398	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

AUF Water Rate Band 1

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

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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	Supporting Schedules
WATER						
1	Long-Term Debt	2,127,808	36.82%	5.10%	1.88%	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	3,359,186	58.13%	8.75%	5.09%	D-2
5	Customer Deposits	11,918	0.21%	6.00%	0.01%	D-2
6	Accumulated Deferred Income Taxes	279,558	4.84%	0.00%	0.00%	D-2
7						
8	Total	5,778,469	100.00%		6.98%	
SEWER						
9	Long-Term Debt	0	0.00%	5.10%	0.00%	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	0	0.00%	8.75%	0.00%	D-2
13	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
14	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
15						
16	Total	0	0.00%		0.00%	
COMPOSITE WATER & SEWER						
17	Long-Term Debt	2,127,808	36.82%	5.10%	1.88%	D-2
18	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
19	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
20	Common Stock	3,359,186	58.13%	8.75%	5.09%	D-2
21	Customer Deposits	11,918	0.21%	6.00%	0.01%	D-2
22	Accumulated Deferred Income Taxes	279,558	4.84%	0.00%	0.00%	D-2
23						
24	Total	5,778,469	100.00%		6.98%	403,253

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