

**AUF Water Rate Band 2
Water**

Docket No. 100330-WS

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

Lake, Polk, Putnam, Washington
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

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For a "Class A" Utility
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Lake, Polk, Putnam, Washington
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

AUF Water Rate Band 2

RATE BASE

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FOR THE YEAR 1962

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Continued

1962

1961

1960

1959

1958

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1952

1951

1950

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1948

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1946

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1943

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1941

1940

Schedule of Water Rate Base

Florida Public Service Commission

AUF Water Rate Band 2

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.

Line No. Description	(1)	Historical Test Year		Pro Forma Test Year		(7)
		Average Balance Per Books	Adjusted Average Balance	Adjusted Average Balance	Supporting Schedules	
1 Utility Plant in Service		6,627,158	220,209	6,847,368	287,469	7,134,837 A-5
2 Utility Land & Land Rights		55,132	0	55,132	0	55,132 A-5
3 Less: Non-Used & Useful Components		0	(616,233)	(616,233)	0	(616,233) A-7
4 Construction Work in Progress		0	0	0	0	0
5 Less: Accumulated Depreciation		(1,932,975)	(90,139)	(2,023,114)	32,272	(1,990,842) A-9
6 Less: CIAC		(1,231,111)	0	(1,231,111)	0	(1,231,111) A-12
7 Accumulated Amortization of CIAC		324,656	0	324,656	0	324,656 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	348,670	348,670	26,952	375,622 A-17, A-3
12 Total Rate Base		3,842,860	(137,492)	3,705,368	346,693	4,052,060

Schedule of Sewer Rate Base

Florida Public Service Commission

AUF Water Rate Band 2

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.	(1) 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	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 2

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		2,522	0	
3	Count & % of AUF-Consolidated	23,520	10.72%	0.00%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		220,209	-	A-5, A-6
8			-	-	
9			-	-	
10			-	-	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		220,209	-	
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		(616,233)	NA	
24					
25	Pro Forma Adjustments		-	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		90,139	-	
33			-	-	
34			-	-	
35			-	-	
36			-	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		90,139	-	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected [X]

Schedule:

A-3

Page:

2 of 3

Preparer:

R J Pasceri

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2	Test Year Normalization			
3		-	-	
4		-	-	
5	Total Test Year Adjustments	-	-	
6				
7	ACCUMULATED AMORTIZATION OF CIAC			A-14
8	Test Year Normalization			
9		-	-	
10		-	-	
11		-	-	
12	Total Test Year Adjustments	-	-	
13				
14				
15	WORKING CAPITAL ALLOWANCE			
16	Test Year Normalization			
17	TY Based on Balance Sheet method; details on A-17	348,670	-	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	26,952	-	B-10

Schedule of Adjustments to Rate Base

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-3

Page: 3 of 3

Preparer: R J Pasceri

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

Line No.	(1) Acct	(2) Prjct#	(3) Description	(4) UPIS W&S	(5) UPIS Water	(6) UPIS Sewer	(7) AccDepr W&S	(8) AccDepr Water	(9) AccDepr Sewer
1	UPIS & ACCUMULATED DEPRECIATION Pro Forma Adjustments								
2	330.40	1.1			-	-		-	-
3	330.40	1.2	Hydro tank replacement - Lake Gibson, Piney Woods		67,623	-		(45,443)	-
4	330.40	1.3			-	-		-	-
5	330.40	1.4			-	-		-	-
6	331.40	2			-	-		-	-
7	330.40	3	Connect well 4 to storage tanks at Well 1 site - Sunny Hills		50,000	-		1,430	-
8	361.20	4			-	-		-	-
9	361.20	5			-	-		-	-
10	361.20	6			-	-		-	-
11	380.40	7			-	-		-	-
12	355.30	8			-	-		-	-
13	354.40	9			-	-		-	-
14	380.40	10			-	-		-	-
15	330.40	11			-	-		-	-
16	331.40	12			-	-		-	-
17	320.30	13			-	-		-	-
18	320.30	14			-	-		-	-
19	380.40	15			-	-		-	-
20	320.30	16			-	-		-	-
21	380.40	17			-	-		-	-
22	320.30	18			-	-		-	-
23	330.40	19	Additional Storage - Sunny Hills W		120,000	-		3,432	-
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			-	-		-	-
32	320.30	28			-	-		-	-
33	320.30	29			-	-		-	-
34	331.40	30			-	-		-	-
35	354.40	31			-	-		-	-
36	354.50	32			-	-		-	-
37	320.30	33			-	-		-	-
38	380.40	34			-	-		-	-
39	311.20	35			-	-		-	-
40	341.50	36.1			-	-		-	-
41	391.70	36.1			-	-		-	-
42	341.50	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279	21,475	-	33,387	3,580	-
43	391.70	36.2			-	-		-	-
44	340.51	37	Administrative Assets, IT - AUF Tot & Allocation	264,584	28,371	-	44,106	4,729	-
45	390.71	37			-	-		-	-
46			Total		287,469	-		(32,272)	-

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

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-4

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

Florida Public Service Commission

AUF Water Rate Band 2
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	5,707,221	NA
6			
7	2008		
8	Additions	870,943	NA
9	Retirements	(184,268)	NA
10	Adjustments		NA
11	12/31/08 Balance	6,393,896	NA
12			
13	2009		
14	Additions	503,933	NA
15	Retirements	(66,375)	NA
16	Adjustments		NA
17	12/31/09 Balance	6,831,455	NA
18			
19	2010		
20	Additions	130,190	NA
21	Retirements	(16,120)	NA
22	Adjustments		NA
23	04/30/10 Balance	6,945,525	NA
24			
25	Admin Allocation	240,164	NA
26	Ending Balance (incl Allocation)	7,185,689	NA

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Water Rate Band 2**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-5

Page: 1 of 4

Preparer: R J Pasceri

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

(1) Line No.	(2) Acct No. Account Name	(3) (4) (5) Historical Test Year			(6) (7) (8) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0.00%	0	0	0.00%	0
3	302.1 Franchises	10,254	0.00%	0	0	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	44,425	0.00%	0	0	0.00%	0
7	304.2 Structures & Improvements	18,156	0.00%	0	0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2 Wells & Springs	482,686	0.53%	2,539	0	0.53%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2 Supply Mains	45,605	0.00%	0	0	0.00%	0
13	310.2 Power Generation Equipment	371,684	0.00%	0	0	0.00%	0
14	311.2 Pumping Equipment	111,666	0.53%	587	0	0.53%	0
15	339.2 Other Plant & Misc. Equipment	2,044	0.00%	0	0	0.00%	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	10,707	0.00%	0	0	0.00%	0
18	304.3 Structures & Improvements	240,880	0.53%	1,267	0	0.53%	0
19	311.3 Pumping Equipment	242,874	0.53%	1,277	0	0.53%	0
20	320.3 Water Treatment Equipment	24,016	0.53%	126	0	0.53%	0
21	339.3 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4 Pumping Equipment	1,354	0.00%	0	0	0.00%	0
26	330.4 Distr. Reservoirs & Standpipes	767,810	0.00%	0	237,623	0.00%	0
27	331.4 Transm. & Distribution Mains	3,329,645	26.54%	883,551	0	26.54%	0
28	333.4 Services	160,719	0.00%	0	0	0.00%	0
29	334.4 Meters & Meter Installations	579,178	0.00%	0	0	0.00%	0
30	335.4 Hydrants	67,018	0.00%	0	0	0.00%	0
31	336.4 Backflow Prevention	1,231	0.00%	0	0	0.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5 Structures & Improvements	47,075	0.00%	0	0	0.00%	0
36	340.5 Office Furniture & Equipment	26,718	0.00%	0	0	0.00%	0
37	340.51 Computer Equipment	220,209	0.00%	0	28,371	0.00%	0
38	341.5 Transportation Equipment	25,516	0.00%	0	21,475	0.00%	0
39	342.5 Stores Equipment	194	0.00%	0	0	0.00%	0
40	343.5 Tools, Shop & Garage Equipment	15,732	0.00%	0	0	0.00%	0
41	344.5 Laboratory Equipment	3,459	0.00%	0	0	0.00%	0
42	345.5 Power Operated Equipment	1,038	0.00%	0	0	0.00%	0
43	346.5 Communication Equipment	12,010	0.00%	0	0	0.00%	0
44	347.5 Miscellaneous Equipment	8,927	0.00%	0	0	0.00%	0
45	348.5 Other Tangible Plant	29,671	0.00%	0	0	0.00%	0
46	TOTAL	6,902,500		889,348	287,469		0

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
AUF Water Rate Band 2
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254
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	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425
7	304.2	Structures & Improvements	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156
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	273,845	273,845	273,845	273,845	273,845	612,828	612,828	612,828	612,828	612,828	612,828	612,828	615,895	482,686
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	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605
13	310.2	Power Generation Equipment	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684
14	311.2	Pumping Equipment	62,099	62,099	62,099	62,099	88,193	134,981	134,981	134,981	134,981	134,981	134,981	134,981	170,199	111,666
15	339.2	Other Plant & Misc. Equipment	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707
18	304.3	Structures & Improvements	236,187	236,187	236,187	236,187	236,187	236,187	244,902	244,902	244,902	244,902	244,902	244,902	244,902	240,880
19	311.3	Pumping Equipment	249,751	249,751	249,751	249,751	239,818	239,818	239,818	239,818	239,818	239,818	239,818	239,818	239,818	242,874
20	320.3	Water Treatment Equipment	23,840	23,840	23,840	23,840	24,069	24,069	24,069	24,069	24,069	24,069	24,069	24,069	24,303	24,016
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	755,159	767,810
27	331.4	Transm. & Distribution Mains	3,323,505	3,323,505	3,323,505	3,323,505	3,323,505	3,323,505	3,326,824	3,326,824	3,326,824	3,331,486	3,331,486	3,331,486	3,366,102	3,329,645
28	333.4	Services	160,067	160,067	160,067	160,067	160,067	160,067	160,067	160,067	160,067	161,360	161,360	161,360	164,401	160,719
29	334.4	Meters & Meter Installations	552,477	552,477	563,313	571,736	571,736	571,736	571,736	571,736	571,736	576,027	601,471	601,471	621,930	579,178
30	335.4	Hydrants	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075
36	340.5	Office Furniture & Equipment	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732
41	344.5	Laboratory Equipment	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459
42	345.5	Power Operated Equipment	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
43	346.5	Communication Equipment	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010
44	347.5	Miscellaneous Equipment	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927
45	348.5	Other Tangible Plant	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671
46		TOTAL	6,393,452	6,393,452	6,404,287	6,412,711	6,429,100	6,818,190	6,826,906	6,826,906	6,831,455	6,862,596	6,862,596	6,862,596	6,945,525	6,682,290
47		Subtotal Land & Land Rights	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

AUF Water Rate Band 2

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

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	198,004	200,471	200,471	201,062	211,260	223,748	223,748	223,748	235,011	235,011	235,011	235,011	240,164	220,209
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	198,004	200,471	200,471	201,062	211,260	223,748	223,748	223,748	235,011	235,011	235,011	235,011	240,164	220,209
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 2
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254	10,254
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	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425
7	304.2	Structures & Improvements	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156
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	273,845	273,845	273,845	273,845	273,845	612,828	612,828	612,828	612,828	612,828	612,828	612,828	615,895	482,686
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	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605	45,605
13	310.2	Power Generation Equipment	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684	371,684
14	311.2	Pumping Equipment	62,099	62,099	62,099	62,099	88,193	134,981	134,981	134,981	134,981	134,981	134,981	134,981	170,199	111,666
15	339.2	Other Plant & Misc. Equipment	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707
18	304.3	Structures & Improvements	236,187	236,187	236,187	236,187	236,187	236,187	244,902	244,902	244,902	244,902	244,902	244,902	244,902	240,880
19	311.3	Pumping Equipment	249,751	249,751	249,751	249,751	239,818	239,818	239,818	239,818	239,818	239,818	239,818	239,818	239,818	242,874
20	320.3	Water Treatment Equipment	23,840	23,840	23,840	23,840	24,069	24,069	24,069	24,069	24,069	24,069	24,069	24,069	24,303	24,016
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	768,864	755,159	767,810
27	331.4	Transm. & Distribution Mains	3,323,505	3,323,505	3,323,505	3,323,505	3,323,505	3,326,824	3,326,824	3,326,824	3,326,824	3,331,486	3,331,486	3,331,486	3,366,102	3,329,645
28	333.4	Services	160,067	160,067	160,067	160,067	160,067	160,067	160,067	160,067	160,325	161,360	161,360	161,360	164,401	160,719
29	334.4	Meters & Meter Installations	552,477	552,477	563,313	571,736	571,736	571,736	571,736	571,736	576,027	601,471	601,471	601,471	621,930	579,178
30	335.4	Hydrants	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018	67,018
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075
36	340.5	Office Furniture & Equipment	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718	26,718
37	340.51	Computer Equipment	198,004	200,471	200,471	201,062	211,260	223,748	223,748	223,748	235,011	235,011	235,011	235,011	240,164	220,209
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732	15,732
41	344.5	Laboratory Equipment	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459
42	345.5	Power Operated Equipment	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
43	346.5	Communication Equipment	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010
44	347.5	Miscellaneous Equipment	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927	8,927
45	348.5	Other Tangible Plant	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671	29,671
46		TOTAL	6,591,456	6,593,923	6,604,758	6,613,772	6,640,360	7,041,939	7,050,655	7,050,655	7,066,466	7,097,607	7,097,607	7,097,607	7,185,689	6,902,500
47		Subtotal Land & Land Rights	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132	55,132

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-6

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	Account Name	Historical Test Year			Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	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

Florida Public Service Commission

Test Year Average balance

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: A-6

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	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 2

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.	(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 2

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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: R J Pasceri

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

Provide additional support schedules, if necessary.

	(1)	(2)	(3)	(4)	(5)
Line		Historical Test Year	Pro Forma Test Year		
No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
Water					
1	Plant in Service	889,348	0	889,348	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(273,115)	0	(273,115)	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	616,233	0	616,233	
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 2

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 2

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	1,817,539	NA
6			
7	2008		
8	Additions	183,385	NA
9	Retirements	(184,268)	NA
10	Adjustments		NA
11	12/31/08 Balance	1,816,656	NA
12			
13	2009		
14	Additions	194,005	NA
15	Retirements	(66,375)	NA
16	Adjustments		NA
17	12/31/09 Balance	1,944,285	NA
18			
19	2010		
20	Additions	68,626	NA
21	Retirements	(16,120)	NA
22	Adjustments		NA
23	04/30/10 Balance	1,996,790	NA
24			
25	Admin Allocation	109,477	NA
26	Ending Balance (incl Allocation)	2,106,267	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 2

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) (4) (5) Historical Test Year			(6) (7) (8) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	5,806	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,363	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	80,872	0.53%	425	0	0.53%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	35,900	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	166,185	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	(1,787)	0.53%	(9)	0	0.53%	0
15	339.2	Other Plant & Misc. Equipment	219	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	62,766	0.53%	330	0	0.53%	0
19	311.3	Pumping Equipment	185,501	0.53%	976	0	0.53%	0
20	320.3	Water Treatment Equipment	(19,503)	0.53%	(103)	0	0.53%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	315	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	332,839	0.00%	0	(40,581)	0.00%	0
27	331.4	Transm. & Distribution Mains	1,023,127	26.54%	271,496	0	26.54%	0
28	333.4	Services	74,073	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(119,435)	0.00%	0	0	0.00%	0
30	335.4	Hydrants	5,507	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	349	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	2,942	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	21,178	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	90,139	0.00%	0	4,729	0.00%	0
38	341.5	Transportation Equipment	32,583	0.00%	0	3,580	0.00%	0
39	342.5	Stores Equipment	205	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	9,321	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	3,321	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	1,124	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	12,792	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	7,249	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	6,164	0.00%	0	0	0.00%	0
46		TOTAL	2,023,114		273,115	(32,272)		0

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
AUF Water Rate Band 2
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	5,678	5,699	5,721	5,742	5,764	5,785	5,806	5,828	5,849	5,870	5,892	5,913	5,935	5,806
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	3,061	3,111	3,161	3,212	3,262	3,313	3,363	3,413	3,464	3,514	3,564	3,615	3,665	3,363
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	98,602	99,362	100,121	100,881	101,641	62,889	64,590	66,290	67,991	69,691	71,392	73,093	74,793	80,872
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	35,247	35,356	35,465	35,573	35,682	35,791	35,900	36,008	36,117	36,226	36,334	36,443	36,552	35,900
13	310.2	Power Generation Equipment	156,893	158,442	159,990	161,539	163,088	164,636	166,185	167,734	169,282	170,831	172,380	173,928	175,477	166,185
14	311.2	Pumping Equipment	3,097	3,356	3,615	3,874	4,241	(7,145)	(6,582)	(6,020)	(5,457)	(4,895)	(4,332)	(3,770)	(3,208)	(1,787)
15	339.2	Other Plant & Misc. Equipment	163	172	182	191	201	210	219	229	238	248	257	267	276	219
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	59,027	59,642	60,257	60,872	61,487	62,102	62,740	63,378	64,015	64,653	65,291	65,929	66,566	62,766
19	311.3	Pumping Equipment	188,766	189,392	190,018	190,644	181,295	181,879	182,464	183,048	183,633	184,217	184,802	185,386	185,970	185,501
20	320.3	Water Treatment Equipment	(20,324)	(20,188)	(20,051)	(19,915)	(19,778)	(19,641)	(19,504)	(19,367)	(19,229)	(19,092)	(18,955)	(18,818)	(18,681)	(19,503)
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	281	286	292	298	303	309	315	320	326	332	337	343	349	315
26	330.4	Distr. Reservoirs & Standpipes	322,905	324,737	326,569	328,400	330,232	332,064	333,896	335,728	337,560	339,392	341,224	343,056	331,150	332,839
27	331.4	Transm. & Distribution Mains	984,451	990,892	997,333	1,003,774	1,010,215	1,016,662	1,023,110	1,029,557	1,036,005	1,042,461	1,048,917	1,055,374	1,061,897	1,023,127
28	333.4	Services	72,737	73,070	73,404	73,737	74,071	74,404	74,738	75,071	75,404	75,738	76,071	76,404	76,738	74,073
29	334.4	Meters & Meter Installations	(133,727)	(131,425)	(129,077)	(126,695)	(124,313)	(121,931)	(119,549)	(117,166)	(114,784)	(112,401)	(109,919)	(107,536)	(105,153)	(119,435)
30	335.4	Hydrants	4,763	4,887	5,011	5,135	5,259	5,383	5,507	5,631	5,755	5,879	6,003	6,127	6,251	5,507
31	336.4	Backflow Prevention	308	314	321	328	335	342	349	356	362	369	376	383	390	349
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	2,354	2,452	2,550	2,648	2,746	2,844	2,942	3,040	3,138	3,236	3,334	3,432	3,531	2,942
36	340.5	Office Furniture & Equipment	20,600	20,697	20,793	20,889	20,985	21,081	21,178	21,274	21,370	21,466	21,562	21,658	21,755	21,178
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583
39	342.5	Stores Equipment	205	205	205	205	205	205	205	205	205	205	205	205	205	205
40	343.5	Tools, Shop & Garage Equipment	8,922	8,988	9,055	9,121	9,188	9,254	9,321	9,387	9,454	9,520	9,587	9,654	9,720	9,321
41	344.5	Laboratory Equipment	3,282	3,301	3,319	3,320	3,322	3,323	3,325	3,326	3,328	3,329	3,331	3,332	3,334	3,321
42	345.5	Power Operated Equipment	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124
43	346.5	Communication Equipment	12,768	12,772	12,776	12,780	12,784	12,788	12,792	12,796	12,799	12,803	12,807	12,811	12,815	12,792
44	347.5	Miscellaneous Equipment	7,213	7,219	7,225	7,231	7,237	7,243	7,249	7,255	7,261	7,267	7,273	7,279	7,285	7,249
45	348.5	Other Tangible Plant	4,681	4,928	5,175	5,423	5,670	5,917	6,164	6,412	6,659	6,906	7,153	7,401	7,648	6,164
46		TOTAL	1,875,660	1,891,376	1,907,136	1,922,914	1,928,828	1,893,416	1,910,428	1,927,440	1,944,285	1,959,655	1,976,802	1,993,950	1,996,790	1,932,975

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	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	71,999	74,824	77,649	80,482	83,457	86,605	89,754	92,902	96,207	99,512	102,816	106,121	109,477	90,139
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	71,999	74,824	77,649	80,482	83,457	86,605	89,754	92,902	96,207	99,512	102,816	106,121	109,477	90,139

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	5,678	5,699	5,721	5,742	5,764	5,785	5,806	5,828	5,849	5,870	5,892	5,913	5,935	5,806
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	3,061	3,111	3,161	3,212	3,262	3,313	3,363	3,413	3,464	3,514	3,564	3,615	3,665	3,363
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	98,602	99,362	100,121	100,881	101,641	62,889	64,590	66,290	67,991	69,691	71,392	73,093	74,793	80,872
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	35,247	35,356	35,465	35,573	35,682	35,791	35,900	36,008	36,117	36,226	36,334	36,443	36,552	35,900
13	310.2	Power Generation Equipment	156,893	158,442	159,990	161,539	163,088	164,636	166,185	167,734	169,282	170,831	172,380	173,928	175,477	166,185
14	311.2	Pumping Equipment	3,097	3,356	3,615	3,874	4,241	(7,145)	(6,582)	(6,020)	(5,457)	(4,895)	(4,332)	(3,770)	(3,208)	(1,787)
15	339.2	Other Plant & Misc. Equipment	163	172	182	191	201	210	219	229	238	248	257	267	276	219
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	59,027	59,642	60,257	60,872	61,487	62,102	62,740	63,378	64,015	64,653	65,291	65,929	66,566	62,766
19	311.3	Pumping Equipment	188,766	189,392	190,018	190,644	181,295	181,879	182,464	183,048	183,633	184,217	184,802	185,386	185,970	185,501
20	320.3	Water Treatment Equipment	(20,324)	(20,188)	(20,051)	(19,915)	(19,778)	(19,641)	(19,504)	(19,367)	(19,229)	(19,092)	(18,955)	(18,818)	(18,681)	(19,503)
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	281	286	292	298	303	309	315	320	326	332	337	343	349	315
26	330.4	Distr. Reservoirs & Standpipes	322,905	324,737	326,569	328,400	330,232	332,064	333,896	335,728	337,560	339,392	341,224	343,056	331,150	332,839
27	331.4	Transm. & Distribution Mains	984,451	990,892	997,333	1,003,774	1,010,215	1,016,662	1,023,110	1,029,557	1,036,005	1,042,461	1,048,917	1,055,374	1,061,897	1,023,127
28	333.4	Services	72,737	73,070	73,404	73,737	74,071	74,404	74,738	75,071	75,404	75,738	76,071	76,404	76,738	74,073
29	334.4	Meters & Meter Installations	(133,727)	(131,425)	(129,077)	(126,695)	(124,313)	(121,931)	(119,549)	(117,166)	(114,783)	(112,400)	(109,954)	(107,506)	(105,058)	(119,435)
30	335.4	Hydrants	4,763	4,887	5,011	5,135	5,259	5,383	5,507	5,631	5,755	5,879	6,003	6,127	6,251	5,507
31	336.4	Backflow Prevention	308	314	321	328	335	342	349	356	362	369	376	383	390	349
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	2,354	2,452	2,550	2,648	2,746	2,844	2,942	3,040	3,138	3,236	3,334	3,432	3,531	2,942
36	340.5	Office Furniture & Equipment	20,600	20,697	20,793	20,889	20,985	21,081	21,178	21,274	21,370	21,466	21,562	21,658	21,755	21,178
37	340.51	Computer Equipment	71,999	74,824	77,649	80,482	83,457	86,605	89,754	92,902	96,207	99,512	102,816	106,121	109,477	90,139
38	341.5	Transportation Equipment	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583	32,583
39	342.5	Stores Equipment	205	205	205	205	205	205	205	205	205	205	205	205	205	205
40	343.5	Tools, Shop & Garage Equipment	8,922	8,988	9,055	9,121	9,188	9,254	9,321	9,387	9,454	9,520	9,587	9,654	9,720	9,321
41	344.5	Laboratory Equipment	3,282	3,301	3,319	3,320	3,322	3,323	3,325	3,326	3,328	3,329	3,331	3,332	3,334	3,321
42	345.5	Power Operated Equipment	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124
43	346.5	Communication Equipment	12,768	12,772	12,776	12,780	12,784	12,788	12,792	12,796	12,800	12,804	12,808	12,812	12,816	12,792
44	347.5	Miscellaneous Equipment	7,213	7,219	7,225	7,231	7,237	7,243	7,249	7,255	7,261	7,267	7,273	7,279	7,285	7,249
45	348.5	Other Tangible Plant	4,681	4,928	5,175	5,423	5,670	5,917	6,164	6,412	6,659	6,906	7,153	7,401	7,648	6,164
46		TOTAL	1,947,658	1,966,200	1,984,784	2,003,396	2,012,285	1,980,022	2,000,182	2,020,342	2,040,492	2,059,166	2,079,619	2,100,071	2,106,267	2,023,114

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Florida Public Service Commission

Schedule: A-10

Page: 1 of 4

Preparer: R J Pasceri

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) 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 2

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 2

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	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 2

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	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	380.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	381.2	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 2

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 2

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

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/07 Balance	1,185,362	NA
6			
7	2008		
8	Additions	30,213	NA
9	Retirements		NA
10	Adjustments		NA
11	12/31/08 Balance	1,215,575	NA
12			
13	2009		
14	Additions	23,278	NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/09 Balance	1,238,853	NA
18			
19	2010		
20	Additions	1,210	NA
21	Retirements		NA
22	Adjustments		NA
23	04/30/10 Balance	1,240,063	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 2

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.

Line No.	Acct No.	Description	Historical Test Year			Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	567,542	0.00%	0		0.00%	0
4	334	Meter Fees	110,106	0.00%	0		0.00%	0
5	331	Main Extension Charge	334,567	0.00%	0		0.00%	0
6	333	Service Installation Fees	102,448	0.00%	0		0.00%	0
7		Total Cash CIAC	1,114,662		0	0		0
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	85,250	0.00%	0		0.00%	0
12	333	Services	24,243	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	6,956	0.00%	0		0.00%	0
15		Total Property CIAC	116,449		0	0		0
16								
17		Total Water CIAC	1,231,111		0	0		0
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	0		0	0		0
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	0		0	0		0
38								
39		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 2

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	564,797	565,497	564,818	564,818	564,818	566,918	568,318	568,318	569,949	569,949	569,949	569,949	569,949	567,542
4	334	Meter Fees	108,977	109,187	109,397	109,397	109,397	109,907	110,327	110,327	110,809	110,809	110,809	111,019	111,019	110,106
5	331	Main Extension Charge	332,131	332,577	333,023	333,023	333,023	334,361	335,253	335,253	336,145	336,145	336,145	336,145	336,145	334,567
6	333	Service Installation Fees	97,360	98,360	99,360	99,360	99,360	101,503	103,503	103,503	105,503	105,503	105,503	106,503	106,503	102,448
7		Total Cash CIAC	1,103,264	1,105,620	1,106,597	1,106,597	1,106,597	1,112,688	1,117,400	1,117,400	1,122,405	1,122,405	1,122,405	1,123,615	1,123,615	1,114,662
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	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250
12	333	Services	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956
15		Total Property CIAC	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449
16																
17	271	Total Water CIAC	1,219,713	1,222,069	1,223,046	1,223,046	1,223,046	1,229,137	1,233,849	1,233,849	1,238,854	1,238,854	1,238,854	1,240,064	1,240,064	1,231,111
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 2

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															
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	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															
17	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Water Rate Band 2

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	564,797	565,497	564,818	564,818	564,818	566,918	568,318	568,318	569,949	569,949	569,949	569,949	569,949	567,542
4	334	Meter Fees	108,977	109,187	109,397	109,397	109,397	109,907	110,327	110,327	110,809	110,809	110,809	111,019	111,019	110,106
5	331	Main Extension Charge	332,131	332,577	333,023	333,023	333,023	334,361	335,253	335,253	336,145	336,145	336,145	336,145	336,145	334,567
6	333	Service Installation Fees	97,360	98,360	99,360	99,360	99,360	101,503	103,503	103,503	105,503	105,503	105,503	106,503	106,503	102,448
7		Total Cash CIAC	1,103,264	1,105,620	1,106,597	1,106,597	1,106,597	1,112,688	1,117,400	1,117,400	1,122,405	1,122,405	1,122,405	1,123,615	1,123,615	1,114,662
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	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250	85,250
12	333	Services	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243	24,243
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956
15		Total Property CIAC	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449	116,449
16																
17		Total Water CIAC	1,219,713	1,222,069	1,223,046	1,223,046	1,223,046	1,229,137	1,233,849	1,233,849	1,238,854	1,238,854	1,238,854	1,240,064	1,240,064	1,231,111
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 2
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.

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	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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	0	NA
3	Retirements	0	NA
4	Adjustments	3,642	NA
5	12/31/07 Balance	274,719	NA
6			
7	2008		
8	Additions	24,019	NA
9	Retirements	0	NA
10	Adjustments	0	NA
11	12/31/08 Balance	298,738	NA
12			
13	2009		
14	Additions	28,491	NA
15	Retirements	0	NA
16	Adjustments	5,916	NA
17	12/31/09 Balance	333,145	NA
18			
19	2010		
20	Additions	9,557	NA
21	Retirements	0	NA
22	Adjustments	0	NA
23	04/30/10 Balance	342,701	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 2**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	(1)	(2)	(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	146,549	0.00%	0				0.00%	0
4	334	Meter Fees	37,459	0.00%	0				0.00%	0
5	331	Main Extension Charge	70,764	0.00%	0				0.00%	0
6	333	Service Installation Fees	23,766	0.00%	0				0.00%	0
7		Total Cash	278,539		0			0		0
8										
9		Property								
10	330	Dist Reservoirs & Standpipes	0	0.00%	0				0.00%	0
11	331	T&D Mains	35,013	0.00%	0				0.00%	0
12	333	Services	7,963	0.00%	0				0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0				0.00%	0
14	335	Hydrants	3,140	0.00%	0				0.00%	0
15		Total Property	46,117		0			0		0
16										
17		Total Water	324,656		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

Test Year Average Balance

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 2 of 4

Preparer: R J Pasceri

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Acct 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	Average Balance
1		WATER													
2		Cash													
3	320	Water Treatment Equipment	139,474	140,294	141,401	142,454	143,507	144,409	145,315	146,380	150,376	151,438	152,500	153,263	146,549
4	334	Meter Fees	35,753	35,972	35,973	36,231	36,489	36,803	37,109	37,369	38,526	38,784	39,043	39,329	37,459
5	331	Main Extension Charge	67,090	67,707	68,405	68,978	69,551	69,959	70,385	70,967	72,246	72,829	73,412	73,912	70,764
6	333	Service Installation Fees	21,598	22,173	22,460	22,642	22,825	23,268	23,712	23,903	24,708	24,902	25,096	25,740	23,766
7		Total Cash AAC	263,916	266,146	268,239	270,305	272,372	274,438	276,522	278,618	285,856	287,953	290,050	292,244	278,539
8															
9		Property													
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	33,587	33,662	33,876	34,090	34,304	34,518	34,733	34,947	35,898	36,110	36,322	36,457	35,013
12	333	Services	7,588	7,623	7,653	7,714	7,775	7,836	7,897	7,958	8,180	8,240	8,301	8,348	7,963
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	3,017	3,025	3,044	3,063	3,082	3,101	3,120	3,139	3,211	3,230	3,249	3,262	3,140
15		Total Property AAC	44,191	44,310	44,573	44,867	45,161	45,456	45,750	46,044	47,289	47,581	47,872	48,066	46,117
16															
17	272	Total Water AAC	308,108	310,456	312,812	315,172	317,533	319,894	322,272	324,663	333,145	335,533	337,922	340,310	324,656
18															
19		SEWER													
20		Cash													
21	380	Treatment & Disposal Equipment	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	0
23	361	Main Extension Charge	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	0
25		Total Cash AAC	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	0
29	360	Collection Sewers- Force	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	0
31	363	Services to Customers	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	0
33	371	Pumping Equipment	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	0
35	375	Reuse Transmission & Dist Mains	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	0
37		Total Property AAC	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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

AUF Water Rate Band 2

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) 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	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 AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 2
 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	139,474	140,294	141,401	142,454	143,507	144,409	145,315	146,380	150,376	151,438	152,500	153,263	154,325	146,549
4	334 Meter Fees	35,753	35,972	35,973	36,231	36,489	36,803	37,109	37,369	38,526	38,784	39,043	39,329	39,589	37,459
5	331 Main Extension Charge	67,090	67,707	68,405	68,978	69,551	69,959	70,385	70,967	72,246	72,829	73,412	73,912	74,495	70,764
6	333 Service Installation Fees	21,598	22,173	22,460	22,642	22,825	23,268	23,712	23,903	24,708	24,902	25,096	25,740	25,936	23,766
7	Total Cash AAC	263,916	266,146	268,239	270,305	272,372	274,438	276,522	278,618	285,856	287,953	290,050	292,244	294,344	278,539
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	33,587	33,662	33,876	34,090	34,304	34,518	34,733	34,947	35,898	36,110	36,322	36,457	36,668	35,013
12	333 Services	7,588	7,623	7,653	7,714	7,775	7,836	7,897	7,958	8,180	8,240	8,301	8,348	8,408	7,963
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	3,017	3,025	3,044	3,063	3,082	3,101	3,120	3,139	3,211	3,230	3,249	3,262	3,281	3,140
15	Total Property AAC	44,191	44,310	44,573	44,867	45,161	45,456	45,750	46,044	47,289	47,581	47,872	48,066	48,358	46,117
16															
17	Total Water AAC	308,108	310,456	312,812	315,172	317,533	319,894	322,272	324,663	333,145	335,533	337,922	340,310	342,702	324,656
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	381 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	383 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 2****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 2

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 2

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		6.45%	0.00%	
26	Net WC Balance Sheet Accounts Allocated		264,623	0	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		56,271	0	FWS Ruling
30					GL Account:
31	Other Deferred Debits		27,776	0	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>348,670</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 2

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	538,399	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 2

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	674,898	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 2
NET OPERATING INCOME

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

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Description	(3) Per Books Test Year	(4) Utility Test Year Adjustment	(5) Adjusted Test Year	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	1,219,629	6,165	1,225,794	0	1,225,794	394,294	1,620,088	B-4, E-2
2	Operation & Maintenance	693,596	61,014	754,610	48,562	803,173	5,823	808,996	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	142,446	17,221	159,667	15,105	174,772	0	174,772	B-13, B-3
4	Amortization	0	9,125	9,125		9,125	0	9,125	B-3
5	Taxes Other Than Income	210,070	(56,480)	153,590	6,590	160,180	17,743	177,923	B-15, B-3
6	Provision for Income Taxes	66,934	(36,508)	30,426	(29,749)	677	143,008	143,685	C-1, B-3
7	OPERATING EXPENSES	1,113,047	(5,628)	1,107,418	40,508	1,147,926	166,575	1,314,501	
8	NET OPERATING INCOME	106,582	11,793	118,375	(40,508)	77,867	227,720	305,587	
9	RATE BASE	3,842,860	(137,492)	3,705,368	346,693	4,052,060		4,052,060	A-1
10	RATE OF RETURN	2.77%		3.19%		1.92%		7.54%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Water Rate Band 2

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.

(1) Line No.	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1 OPERATING REVENUES	0	NA	0	0	0	NA	NA	B-4, E-2
2 Operation & Maintenance	NA	0	0	0	0	NA	NA	B-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	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 2

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		2,522	0	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	10.72%	0.00%	
4		For alloc'n of all FL	Count & % of all FL	39,104	6.45%	0.00%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			1,225,794	0	
9		Booked Revenue			1,219,629	NA	
10		Billed less Booked Revenue			6,165		E-2w
11		Billed less Booked Revenue				NA	E-2s
12		TOTAL REVENUE ADJUSTMENTS			<u>6,165</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	4,997	0	
17		4% Wage Increase eff. 4/1/10 - Direct			6,025	0	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	3,328	0	
19					0	0	
20		Total Salary Adjustments			<u>14,350</u>	<u>0</u>	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	7,085	0	
24							
25	610/710	Purchased Water / Sewer Treatment					
26		Per Books Expense			0	0	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr				0	
29		Expense after Price Change Adjustment			0	0	
30		Adjmnt for % Excessive Unaccounted for Water		-2.10%	0		F-5
31		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
32		Expense after adjustments			0	0	
33		Total Adjustments			<u>0</u>	<u>0</u>	
34							
35	6-711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			60,404	0	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
41		Expense after Normalization Adjustmnet			60,404	0	
42		Adjmnt for % Excessive Unaccounted for Water		-2.10%	(1,271)		F-5
43		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
44		Expense after adjustments			59,133	0	
45		Total Adjustments			<u>(1,271)</u>	<u>0</u>	
46							
47	618/718	Chemicals					
48		Per Books Expense			8,113	0	B-5, B-6
49		Adjusment for Change in Chemical Prices			(1,289)	0	
50		Expense after Price Change Adjustment			6,824	0	
51		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
52		Expense after Normalization Adjustmnet			6,824	0	
53		Adjmnt for % Excessive Unaccounted for Water		-2.10%	(144)		F-5
54		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
55		Expense after adjustments			6,680	0	
56		Total Adjustments			<u>(1,433)</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	457	0	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	157	0	
61		Total Adjustments			<u>614</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	481	0	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	144	0	
66		Total Adjustments			<u>625</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 2
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)	(655)	0	
5							
6	657/757	Insurance - General Liability					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	2,877	0	
8							
9	658/758	Insurance - Workman's Comp.					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	367	0	
11							
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	(83)	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	10.27%	0.00%	38,537	0	
17							
18		TOTAL O&M TEST YEAR ADJUSTMENTS			61,014	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	37,479	0	
23		Reduction for NU&U (on B-13, B-14)			(20,258)	NA	B-13, B-14
24		Breeze Hill depreciation - acquisition thru 12/31/09			-	NA	
25		TOTAL DEPRECIATION ADJUSTMENTS			17,221	NA	
26							
27							
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			9,125	NA	
30					0	NA	
31		TOTAL AMORTIZATION ADJUSTMENTS			9,125	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)			1,225,794	0	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		55,161	0	
38		RAF Per Books			54,945	NA	B-15
39		RAF Adjustmnet			216	NA	
40							
41	408110	Property Tax					
42		Test Year Per Books			141,516	-	B-15
43			Reclass from Water to Sewer		(45,275)	NA	
44		Test Year After Reclass			96,240	-	
45			NU&U % of Tangible Plant		13.01%	0.00%	A-5, A-6
46			Less NU&U Portion of Property Taxes		(12,519)	0	
47		Test Year Taxes on U&U Portion			83,722	-	
48		Property Tax Adjustment			(57,794)	-	
49							
50	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701 above			14,350	0	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		1,098	0	
53							
54		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			(56,480)	0	
55							
56							
57	F	INCOME TAXES					
58		Taxes on Test Year Per Books Income calculated in Section C			66,934	NA	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			30,426	NA	C-1
60		TOTAL INCOME TAX ADJUSTMENTS			(36,508)	NA	
61							
62		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			(5,628)	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 2
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	14,681	0	
6		4% Wage Increase eff. 4/1/11 - Direct			4,658	0	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	4,477	0	
8		Market-Based Study Increase Phase 2		60,670	6,506	0	
9		Total Adjustments			<u>30,321</u>	<u>0</u>	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	709	0	
13							
14	610/710	Purchased Water / Sewer Treatment					
15				0			
16					0		
17							
18						0	
19							
20	618/718	Chemicals					
21				0			
22					0		
23							
24	634/734	Contractual Services - Mgmt. Fees					
25		Service Co. 2.9% Wage increase eff. 4/1/11	Total FL and Allocations	12,150	784	0	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	259	0	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	(3,560)	0	
28		Total Adjustments			<u>(2,518)</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	496	0	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	240	0	
33		Total Adjustments			<u>736</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	128	0	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	930	0	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	113	0	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	176	0	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		17,968	0	
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			<u>48,562</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 2
Docket No. 100330-WS
Schedule Year Ended: 12/31/07
Historical [X] Projected [X]

Schedule: B-3
Page: 4 of 5
Preparer: S Szczygiel

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
4	330.4 1.1						
5	330.4 1.2	Hydro tank replacement - Lake Gibson, Piney Woods			1,934		
6	330.4 1.3						
7	330.4 1.4						
8	331.4 2						
9	330.4 3	Connect well 4 to storage tanks at Well 1 site - Sunny Hills			1,430		
10	361.2 4						
11	361.2 5						
12	361.2 6						
13	380.4 7						
14	355.3 8						
15	354.4 9						
16	380.4 10						
17	330.4 11						
18	331.4 12						
19	320.3 13						
20	320.3 14						
21	380.4 15						
22	320.3 16						
23	380.4 17						
24	320.3 18						
25	330.4 19	Additional Storage - Sunny Hills W			3,432		
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						
34	320.3 28						
35	320.3 29						
36	331.4 30						
37	354.4 31						
38	354.5 32						
39	320.3 33						
40	380.4 34						
41	311.2 35						
42	341.5 36.1						
43	391.7 36.1						
44	341.5 36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387	3,580		
45	391.7 36.2						
46	340.51 37	Administrative Assets, IT - AUF Tot & Allocation		44,106	4,729		
47	390.71 37						
48		Subtotal of Pro Forma Plant Addition Effects			15,105	0	
49							
50		Reduction for NU&U (on B-13, B-14)			0	NA	B-13, B-14
51		TOTAL			15,105	NA	
52							
53	D	AMORTIZATION					
54	-				0	NA	
55		TOTAL			0	NA	
56							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 2
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)			278,204	0	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	4,879	0	0	
9		NU&U Composite Percent from A-5, A-6		12.48%	0.00%	0	
10		Reduction for NU&U		(609)	0	0	
11		Additional Property Taxes, U&U		4,270	0	0	
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			30,321	0	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	2,320	0	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			6,590	0	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			30,426	NA	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			677	NA	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			(29,749)	NA	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			40,508	NA	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			394,294	NA	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			5,823	NA	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		17,743	NA	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			1,225,794	NA	B-1, B-2
44		Plus Required Revenue Adjustment			394,294	NA	
45		Rate Year Revenue at Proposed Rates			1,620,088	NA	
46							
47		Less Operating Expenses Before Income Taxes			(1,170,816)	NA	B-1, B-2
48		Less Interest Expense	Rate Base times	1.90%	(76,789)	NA	D-1
49		Taxable Income			372,483	NA	
50		Income Tax at Composite Rate of	38.575%		143,685	NA	
51		Less Income Tax at Present Rates			(677)	NA	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			143,008	NA	

Test Year Operating Revenues

Florida Public Service Commission

AUF Water Rate Band 2

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	1,105,033	521.2	Flat Rate - Commercial	NA
4	461.2	Metered - Commercial	65,971	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		1,171,005	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	48,624	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		48,624	TOTAL OTHER SEWER REVENUES		0
28						
29	TOTAL WATER OPERATING REVENUES		1,219,629	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 2

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 No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	601	Salaries & Wages - Employees	120,972	14,350	135,322	30,321	165,643
2	603	Salaries & Wages - Officers, Exec.	4,211	0	4,211	0	4,211
3	604	Employee Pensions & Benefits	44,138	7,085	51,223	709	51,932
4	610	Purchased Water	0	0	0	0	0
5							
6	615	Purchased Power	60,404	(1,271)	59,133	0	59,133
7	616	Fuel for Purchased Power	3,664	0	3,664	0	3,664
8	618	Chemicals	8,113	(1,433)	6,680	0	6,680
9	620	Materials & Supplies	19,090	0	19,090	0	19,090
10	631	Contractual Services - Engineering	2,189	0	2,189	0	2,189
11	632	Contractual Services - Accounting	2,679	0	2,679	0	2,679
12	633	Contractual Services - Legal	5,885	0	5,885	0	5,885
13	634	Contractual Services - Mgmt. Fees	194,582	614	195,196	(2,518)	192,678
14	635	Contractual Services - Testing	21,118	0	21,118	0	21,118
15	636	Contractual Services - Other	86,268	625	86,893	736	87,629
16	641	Rental of Building/Real Prop.	0	0	0	0	0
17	642	Rental of Equipment	491	0	491	0	491
18	650	Transportation Expenses	31,413	0	31,413	0	31,413
19	656	Insurance - Vehicle	3,226	(655)	2,572	128	2,700
20	657	Insurance - General Liability	15,801	2,877	18,678	930	19,608
21	658	Insurance - Workman's Comp.	2,150	367	2,517	113	2,630
22	659	Insurance - Other	3,605	(83)	3,522	176	3,698
23	660	Advertising Expense	0	0	0	0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	38,537	38,537	17,968	56,505
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
26	670	Bad Debt Expense	41,527	0	41,527	0	41,527
27	675	Miscellaneous Expense	22,072	0	22,072	0	22,072
28							
29		TOTAL WATER O & M EXPENSES	693,596	61,014	754,610	48,562	803,173

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

Florida Public Service Commission

AUF Water Rate Band 2
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 Annual
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	
1	601	Salaries & Wages - Employees	10,370	11,501	14,916	18,225	10,691	4,942	9,426	2,435	10,205	10,401	8,968	8,892	120,972
2	603	Salaries & Wages - Officers, Exec.	371	385	504	659	738	447	364	137	324	388	(357)	252	4,211
3	604	Employee Pensions & Benefits	3,234	3,197	4,692	6,016	5,805	3,945	3,319	191	3,241	5,210	3,029	2,260	44,138
4	610	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	615	Purchased Power	5,778	5,891	5,938	5,768	4,680	4,110	3,687	3,853	4,573	5,189	7,588	3,350	60,404
7	616	Fuel for Purchased Power	-	165	886	-	-	477	181	-	689	310	463	495	3,664
8	618	Chemicals	746	510	883	670	568	631	646	660	1,398	564	542	294	8,113
9	620	Materials & Supplies	1,211	2,833	2,579	3,162	1,072	888	1,296	1,498	1,153	411	703	2,286	19,090
10	631	Contractual Services - Engineering	-	-	-	144	1,784	144	144	(27)	-	-	-	-	2,189
11	632	Contractual Services - Accounting	486	450	265	265	(424)	265	265	265	211	211	211	211	2,679
12	633	Contractual Services - Legal	-	-	-	-	-	-	2,437	2,986	461	-	-	-	5,885
13	634	Contractual Services - Mgmt. Fees	32,859	35,828	(16,455)	17,698	10,354	21,572	15,768	17,682	16,039	12,575	15,661	15,000	194,582
14	635	Contractual Services - Testing	1,220	1,153	2,626	2,513	2,877	2,376	1,196	2,215	645	1,068	2,255	974	21,118
15	636	Contractual Services - Other	5,128	7,546	7,200	5,571	7,659	5,932	9,504	5,963	7,816	6,236	8,877	8,835	86,268
16	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	642	Rental of Equipment	41	41	82	41	41	41	41	41	41	39	-	41	491
18	650	Transportation Expenses	2,188	2,624	2,074	2,341	3,648	2,866	2,483	2,648	2,160	3,027	2,688	2,666	31,413
19	656	Insurance - Vehicle	297	297	297	297	297	297	297	297	213	213	213	213	3,226
20	657	Insurance - General Liability	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,550	1,550	1,550	1,550	15,801
21	658	Insurance - Workman's Comp.	153	167	214	279	279	191	155	16	182	217	155	141	2,150
22	659	Insurance - Other	304	304	304	304	304	304	304	304	294	294	294	294	3,605
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	2,055	2,325	3,618	2,494	5,820	3,965	7,026	3,319	2,140	2,468	3,308	2,987	41,527
27	675	Miscellaneous Expense	1,414	963	1,460	1,623	3,679	1,649	2,108	1,593	2,538	1,883	1,499	1,662	22,072
28															
29		TOTAL WATER O & M EXPENSES	69,054	77,381	33,283	69,270	61,070	56,242	61,845	47,275	55,872	52,255	57,646	52,403	693,596

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 2

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

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

Florida Public Service Commission

AUF Water Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
Historical [X] Projected []

Schedule: B-6
Page: 2 of 2
Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Total Per Books Annual
1	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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-7

Page: 1 of 1

Preparer: S Szczyciel

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	Prior Test Year 2007	Test Year Adjusted	Difference	% Difference
1	601	Salaries & Wages - Employees	186,008	135,322	(50,686)	-27.25%
2	603	Salaries & Wages - Officers, Exec.	8,356	4,211	(4,145)	-49.61%
3	604	Employee Pensions & Benefits	47,859	51,223	3,365	7.03%
4	610	Purchased Water	0	0	0	-
5						
6	615	Purchased Power	70,941	59,133	(11,808)	-16.64%
7	616	Fuel for Power Production	4,073	3,664	(409)	-10.04%
8	618	Chemicals	8,012	6,680	(1,332)	-16.62%
9	620	Materials & Supplies	15,362	19,090	3,728	24.27%
10	631	Contractual Services - Engineering	1,031	2,189	1,158	112.28%
11	632	Contractual Services - Accounting	2,148	2,679	531	24.73%
12	633	Contractual Services - Legal	2,568	5,885	3,316	129.13%
13	634	Contractual Services - Mgmt. Fees	51,992	195,196	143,204	275.43%
14	635	Contractual Services - Testing	45,620	21,118	(24,502)	-53.71%
15	636	Contractual Services - Other	26,918	86,893	59,975	222.81%
16	641	Rental of Building/Real Prop.	8,554	0	(8,554)	-100.00%
17	642	Rental of Equipment	1,117	491	(626)	-56.06%
18	650	Transportation Expenses	37,207	31,413	(5,794)	-15.57%
19	656	Insurance - Vehicle	2,636	2,572	(64)	-2.43%
20	657	Insurance - General Liability	9,919	18,678	8,759	88.30%
21	658	Insurance - Workman's Comp.	1,572	2,517	945	60.09%
22	659	Insurance - Other	3,182	3,522	340	10.68%
23	660	Advertising Expense	(3,414)	0	3,414	-
24	666	Reg. Comm. Exp. - Rate Case Amort.	38,944	38,537	(408)	-1.05%
25	667	Reg. Comm. Exp. - Other	0	0	0	-
26	670	Bad Debt Expense	9,965	41,527	31,562	316.72%
27	675	Miscellaneous Expense	83,388	22,072	(61,316)	-73.53%
28						
29						
30	TOTAL WATER O & M EXPENSES		663,958	754,610	90,652	13.65%
31						
32		Total SFR Customers	2,373	2,379	6	0.25%
33		Consumer Price Index - U				8.84%
34		Growth Plus Inflation				9.12%

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Water Rate Band 2

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	
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 (1,533)
9	631	Contractual Services - Engineering	CPH invoice \$1,640.76 Sunny Hills PSC System Mapping
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.	Increase in state's claims history which results in a higher allocation of total premium
21	659	Insurance - Other	Increase in state's claims history which results in a higher allocation of total premium
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 2

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 2

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 2**

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				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

B-10

Page:

1 of 1

Preparer:

S Szczygiel

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Holland Knight	300.00	70,350	Legal		
3	<u>Sub-Total Legal</u>			70,350			
4							
5	<u>Consulting & Other Experts</u>						
		Timothy P. Ward, CPA	107.00	85,029	Consulting	Deferred taxes, U&U, EUW, I&I calculations; engineering schedules & appendix; MFR review; Interrogos.	795
6		Ronald J. Pasceri	85.00	74,301	Consulting	Witness for Rate Base, tax support, completion of supporting workpapers, and analysis of book and tax issues	874
7		Daniel T. Franceski	85.00	64,732	Consulting	Billing Analyses, MFR and other programming development	762
8							
9	<u>Sub-Total Consulting</u>			224,063			
10							
11	<u>Aqua Services Employees Time</u>						
12	Aqua Services, Inc.	Devine, Brian	45.00	8,046	Accounting		179
13	Aqua Services, Inc.	Joyce, Kim	90.00	53,640	Legal		596
14	Aqua Services, Inc.	Burns, Kelly	40.00	29,800	Accounting		745
15	Aqua Services, Inc.	Hopper, Mary	88.83	52,943	Legal		596
16	Aqua Services, Inc.	Bhatti, Nameer	39.21	17,915	Accounting		457
17							
18	<u>Sub-Total Aqua Employees</u>			162,344			
19							
20	<u>Other</u>						
21	Travel & Fl. meetings/hearings			20,000			
22	System Maps			5,000			
23	PSC Pre-Audit	FL PSC		0			
24	PSC Filing Fee	FL PSC		13,500	Filing Fee		
	Printer - Initial Filing			41,812	Printing, mailing, copies		
25							
26	Notice Requirement			122,000	Notices		
27	PwC Review			0			
28	Other Expense			11,200			
29	<u>Sub-Total Other</u>			213,512			
30	Total Estimate Through PAA [X] or Commission Hearing []			670,269			
31	Allocation to this Rate Group:						
32		Water	Water	Sewer	Sewer		
33		Allocation %	Amount	Allocation %	Amount		
34	Allocated Total	10.72%	71,872	0.00%	0		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		17,968		0		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		26,952		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 2

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 2
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010
 Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12
 Page: 1 of 2
 Preparer: S Szczygiel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.									-	-
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	6.48%	0.00%		6.48%	# Custs	2,679	-		2,679	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	6.82%	0.00%		6.82%	# Custs	144,412	-		144,412	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	6.48%	0.00%		6.48%	# Custs	44,562	-		44,562	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	6.49%	0.00%		6.49%	# Custs	3,226	-		3,226	49,736
19	657	757	Insurance - General Liability	6.48%	0.00%		6.48%	# Custs	15,801	-		15,801	243,824
20	658	758	Insurance - Workman's Comp.	5.04%	0.00%		5.04%	% Labor	2,150	-		2,150	42,632
21	659	759	Insurance - Other	6.48%	0.00%		6.48%	# Custs	3,605	-		3,605	55,596
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amor									-	-
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 2
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12
 Page: 2 of 2
 Preparer: S Szczygiel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
 Provide a description of all systems other than water and sewer.

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.	4.32%	0.00%		4.32%	% Labor	4,211	-		4,211	97,562
3	604	704	Employee Pensions & Benefits	5.27%	0.00%		5.27%	% Labor	44,138	-		44,138	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	6.48%	0.00%		6.48%	# Custs	52,571	-		52,571	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	6.48%	0.00%		6.48%	# Custs	31,408	-		31,408	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	6.49%	0.00%		6.49%	# Custs	2,950	-		2,950	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(2) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments		(9) N-U & U Expense
				Adjusted Expense				Expense		
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0	0		0.00%	0	0		0
3	302.1 Franchises	256	0	256		0.00%	0	0		0
4	339.1 Other Plant & Misc. Equipment	0	0	0		0.00%	0	0		0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0	0		0.00%	0	0		0
7	304.2 Structures & Improvements	605	0	605		0.00%	0	0		0
8	305.2 Collect. & Impound Reservoirs	0	0	0		0.00%	0	0		0
9	306.2 Lake, River & Other Intakes	0	0	0		0.00%	0	0		0
10	307.2 Wells & Springs	7,772	0	7,772		0.53%	41	0		0
11	308.2 Infiltration Galleries & Tunnels	0	0	0		0.00%	0	0		0
12	309.2 Supply Mains	1,304	0	1,304		0.00%	0	0		0
13	310.2 Power Generation Equipment	15,979	0	15,979		0.00%	0	0		0
14	311.2 Pumping Equipment	3,596	0	3,596		0.53%	19	0		0
15	339.2 Other Plant & Misc. Equipment	87	0	87		0.00%	0	0		0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0	0		0.00%	0	0		0
18	304.3 Structures & Improvements	6,978	0	6,978		0.53%	37	0		0
19	311.3 Pumping Equipment	6,549	0	6,549		0.53%	34	0		0
20	320.3 Water Treatment Equipment	1,517	0	1,517		0.53%	8	0		0
21	339.3 Other Plant & Misc. Equipment	0	0	0		0.00%	0	0		0
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0	0		0.00%	0	0		0
24	304.4 Structures & Improvements	0	0	0		0.00%	0	0		0
25	311.4 Pumping Equipment	68	0	68		0.00%	0	0		0
26	330.4 Distr. Reservoirs & Standpipes	20,572	0	20,572		0.00%	0	6,796		0
27	331.4 Transm. & Distribution Mains	75,817	0	75,817		26.54%	20,119	0		0
28	333.4 Services	3,965	0	3,965		0.00%	0	0		0
29	334.4 Meters & Meter Installations	24,198	0	24,198		0.00%	0	0		0
30	335.4 Hydrants	1,429	0	1,429		0.00%	0	0		0
31	336.4 Backflow Prevention	82	0	82		0.00%	0	0		0
32	339.4 Other Plant & Misc. Equipment	0	0	0		0.00%	0	0		0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0	0		0.00%	0	0		0
35	304.5 Structures & Improvements	1,177	0	1,177		0.00%	0	0		0
36	340.5 Office Furniture & Equipment	1,154	0	1,154		0.00%	0	0		0
37	340.51 Computer Equipment	0	37,479	37,479		0.00%	0	4,729		0
38	341.5 Transportation Equipment	0	0	0		0.00%	0	3,580		0
39	342.5 Stores Equipment	0	0	0		0.00%	0	0		0
40	343.5 Tools, Shop & Garage Equipment	798	0	798		0.00%	0	0		0
41	344.5 Laboratory Equipment	52	0	52		0.00%	0	0		0
42	345.5 Power Operated Equipment	0	0	0		0.00%	0	0		0
43	346.5 Communication Equipment	46	0	46		0.00%	0	0		0
44	347.5 Miscellaneous Equipment	72	0	72		0.00%	0	0		0
45	348.5 Other Tangible Plant	2,967	0	2,967		0.00%	0	0		0
46										
47	TOTAL DEPRECIATION EXPENSE	177,040	37,479	214,519			20,258	15,105		0
48										
49	407301 (LESS) AMORTIZATION OF CIAC	(34,594)		(34,594)			0	0		0
50										
51	NET DEPRECIATION EXPENSE	142,446	37,479	179,925			20,258	15,105		0

Net Depreciation Expense - Sewer

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-14

Page: 1 of 1

Preparer: R J Pasceri

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

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

Taxes Other Than Income

Florida Public Service Commission

AUF Water Rate Band 2

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		54,945	13,610	141,516		210,070
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		216				216
5	Property Tax Reclass & NU&U Adj				(57,794)		(57,794)
6	Payroll Adjustments			1,098			1,098
7	Total Test Year Adjustments		216	1,098	(57,794)	0	(56,480)
8	Adjusted Test Year		55,161	14,708	83,722	0	153,590
9							
10	Pro Forma Adjustments (Explain)						
11	Payroll Tax Adjustments			2,320			2,320
12	Pro Forma Plant in Service Additions				4,270		4,270
13	Total Pro Forma Adjustments		0	2,320	4,270	0	6,590
14	Adjusted Pro Forma		55,161	17,028	87,992	0	160,180
15							
16	RAFTs Assoc. with Revenue Increase		17,743				17,743
17							
18	Total Pro Forma		72,904	17,028	87,992	0	177,923
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 2
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
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

AUF Water Rate Band 2

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	66,934	(23,389)	43,545	(29,749)	13,796	C-2
2	Deferred Income Tax Expense	0	(13,119)	(13,119)	0	(13,119)	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	66,934	(36,508)	30,426	(29,749)	677	
Sewer							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	NA	NA	NA	NA	NA	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

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	Water Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Sewer Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	173,516	(24,715)	148,801	(70,257)	78,544	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(69,927)	(69,927)	(6,862)	(76,789)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	173,516	(94,642)	78,874	(77,120)	1,755	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	-	(34,010)	(34,010)	0	(34,010)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(34,010)	(34,010)	0	(34,010)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	173,516	(60,632)	112,884	(77,120)	35,765	0	NA	0	NA	0	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	9,543	(3,335)	6,209	(4,242)	1,967	0	NA	0	NA	0	
15												
16	Federal Taxable Income	163,973	(57,297)	106,676	(72,878)	33,798	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	57,390	(20,054)	37,336	(25,507)	11,829	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	57,390	(20,054)	37,336	(25,507)	11,829	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	9,543	(3,335)	6,209	(4,242)	1,967	0	NA	0	NA	0	
27	Current Federal Income Tax	57,390	(20,054)	37,336	(25,507)	11,829	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	66,934	(23,389)	43,545	(29,749)	13,796	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Water Rate Band 2

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	(3) Water			(6)	(8) Sewer			(10) Supporting Schedules
		(2) Test Yr Per Books	(4) Test Yr Adjustments	(5) Test Yr Adjusted		(7) Test Yr Per Books	(8) Test Yr Adjustments	(9) Test Yr Adjusted	
1	Interest on Long-Term Debt	0	69,601	69,601	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	326	326		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	69,927	69,927		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)	3,705,368		0	
Weighted Cost of Long Term Debt (D-1)	1.88%	69,601	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		69,601		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Pro Forma

Historical [] Projected [X]

Schedule: C-3

Page: 2 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(5) Test Yr Adjusted	(6) Sewer			(8) Supporting Schedules
		(3) Test Yr Adjusted	(4) Pro Forma Adjustments	(4) Pro Forma Adjusted		(6) Test Yr Adjusted	(7) Pro Forma Adjustments	(7) Pro Forma Adjusted	
1	Interest on Long-Term Debt	69,601	6,862	76,463	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	326	0	326		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	69,927	6,862	76,789		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
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)	4,052,060		0	
Weighted Cost of Long Term Debt (D-1)	1.89%	76,463	1.89%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		76,463		0

Book/Tax Differences - Permanent**Florida Public Service Commission****AUF Water Rate Band 2****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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	(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	142,446	51,709	194,155	0	0	0	
4	Book Depreciation & Amortization	142,446	37,479	179,925	NA	NA	NA	B-13,14
5								
6	Depreciation Difference	0	14,230	14,230	0	0	0	
7								
8	Other Timing Differences (Itemize):							
9	Bad Debts	0	(2,952)	(2,952)	0	0	0	
10	Rate Case	0	(38,330)	(38,330)	0	0	0	
11	Loss on abandon	0	(6,958)	(6,958)	0	0	0	
12								
13	Total Timing Differences (To C-2)	0	(34,010)	(34,010)	0	0	0	
14								
15	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
16	State Deferred Taxes	0	(1,871)	(1,871)	0	0	0	
17								
18	Timing Differences for Fed. Taxes	0	(32,139)	(32,139)	0	0	0	
19								
20	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
21	Federal Deferred Taxes	0	(11,249)	(11,249)	0	0	0	
22								
23	Total Deferred Taxes (to C-1)	0	(13,119)	(13,119)	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

AUF Water Rate Band 2

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	10,630	63,924	74,554				10,630	63,924	74,554	
2	2007	10,135	60,946	71,081				10,135	60,946	71,081	
3	2008	28,044	168,644	196,687				28,044	168,644	196,687	
4	2009	26,173	157,395	183,568				26,173	157,395	183,568	
5	Test Yr	26,207	157,597	183,804				26,207	157,597	183,804	
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 2

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			Current		
No.	Year	Beginning Balance	Year Change		Ending Balance
WATER					
1	2006	7,978	2,652		10,630
2	2007	10,630	(495)		10,135
3	2008	10,135	17,909		28,044
4	2009	28,044	(1,871)		26,173
5	Test Yr	26,173	34		26,207
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 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 3 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
		Account No. 28305			
		Deferred Federal Tax Liability			
Line			Current		
No.	Year	Beginning	Year	Ending	
		Balance	Change	Balance	
WATER					
1	2006	47,977	15,947	63,924	
2	2007	63,924	(2,978)	60,946	
3	2008	60,946	107,698	168,644	
4	2009	168,644	(11,249)	157,395	
5	Test Yr	157,395	202	157,597	
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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 1 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

AUF Water Rate Band 2

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	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 2

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 2**

Schedule: C-7

Docket No. 100330-WS

Page: 4 of 4

Historical Test Year Ending April 30, 2010

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-8

Page: 1 of 1

Preparer: D Moy Kelly

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

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

See Note

Parent Debt Adjustment Calculation

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

Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3878 Debt - 0.6122 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Income Tax Returns**Florida Public Service Commission****AUF Water Rate Band 2****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**AUF Water Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

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 2
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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ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER
100	100	100
101	101	101
102	102	102
103	103	103
104	104	104
105	105	105
106	106	106
107	107	107
108	108	108
109	109	109
110	110	110
111	111	111
112	112	112
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192	192	192
193	193	193
194	194	194
195	195	195
196	196	196
197	197	197
198	198	198
199	199	199
200	200	200

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Water Rate Band 2**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 No. Class of Capital	Reconciled To Test Yr Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	1,363,569	36.80%	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	2,152,676	58.10%	9.67%	5.62%		D-2
5 Customer Deposits	5,436	0.15%	6.00%	0.01%		D-2
6 Accumulated Deferred Income Taxes	183,686	4.96%	0.00%	0.00%		D-2
7						
8 Total	3,705,368	100.00%		7.51%		
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	1,363,569	36.80%	5.10%	1.88%	69,601	
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	2,152,676	58.10%	9.67%	5.62%	208,270	
21 Customer Deposits	5,436	0.15%	6.00%	0.01%	326	
22 Accumulated Deferred Income Taxes	183,686	4.96%	0.00%	0.00%	0	
23						
24 Total	3,705,368	100.00%		7.51%	278,197	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Water Rate Band 2**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 No.	Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER						
1	Long-Term Debt	1,498,013	36.97%	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	2,364,925	58.36%	9.67%	5.65%	D-2
5	Customer Deposits	5,436	0.13%	6.00%	0.01%	D-2
6	Accumulated Deferred Income Taxes	183,686	4.53%	0.00%	0.00%	D-2
7						
8	Total	4,052,060	100.00%		7.54%	
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	1,498,013	36.97%	5.10%	1.89%	76,463
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	2,364,925	58.36%	9.67%	5.65%	228,805
21	Customer Deposits	5,436	0.13%	6.00%	0.01%	326
22	Accumulated Deferred Income Taxes	183,686	4.53%	0.00%	0.00%	0
23						
24	Total	4,052,060	100.00%		7.54%	305,594

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

AUF Water Rate Band 2**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.

Line No.	(1) Class of Capital	(2) Test Year Average†	(3) Reconciliation Adjustments Pro rata *	(4) Reconciled To Test Yr Rate Base	(5) Reconciled To Pro Forma Rate Base	(6) Supporting Schedules
Water						
1	Long-Term Debt	1,363,569		1,363,569	1,498,013	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	2,152,676		2,152,676	2,364,925	
5	Customer Deposits	5,436		5,436	5,436	D-7
6	Accumulated Deferred Income Taxes	183,686		183,686	183,686	C-6
7						
8	Total	<u>3,705,368</u>	<u>0</u>	<u>3,705,368</u>	<u>4,052,060</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 2
 Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

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

Utility [X] or Parent [X]

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

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

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

Cost of Short-Term Debt**Florida Public Service Commission****AUF Water Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: D-4

Page: 1 of 1

Preparer: D Moy Kelly

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

AUF Water Rate Band 2

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 [X] 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 2

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))
No. Description, Years of Life, Coupon Rate	Issue Date,	Maturity Date												
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 2

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), ((4)-(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 2

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-7

Page: 1 of 1

Preparer: S Szczygiel

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
All FL Systems					
1	Apr-2009	89,863	5,736	5,446	90,152
2	May-2009	90,152	5,127	5,464	89,816
3	Jun-2009	89,816	3,344	10,005	83,154
4	Jul-2009	83,154	2,943	3,626	82,472
5	Aug-2009	82,472	3,241	2,637	83,075
6	Sep-2009	83,075	3,679	3,756	82,998
7	Oct-2009	82,998	3,713	5,682	81,030
8	Nov-2009	81,030	2,681	1,922	81,788
9	Dec-2009	81,788	3,938	3,609	82,117
10	Jan-2010	82,117	4,058	3,258	82,918
11	Feb-2010	82,918	4,567	3,168	84,316
12	Mar-2010	84,316	4,201	2,222	86,295
13	Apr-2010	86,295	2,861	3,471	85,685
14	Average				<u>84,294</u>
15					
16	Allocation to this Rate Group			% Customers of all-FL	Allocation
17					
18		Water		6.45%	<u>5,436</u>
19					
20		Sewer		0.00%	<u>0</u>

**AUF Water Rate Band 2
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Water

Florida Public Service Commission

AUF Water Rate Band 2

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"	15.92	16.29	-	16.29	19.64	17.66
3	3/4"	23.88	24.44	-	24.44	29.47	26.48
4	1"	39.80	40.73	-	40.73	49.11	44.14
5	1-1/2"	79.61	81.46	-	81.46	98.22	88.28
6	2"	127.37	130.34	-	130.34	157.16	141.24
7	3"	254.75	260.69	-	260.69	314.33	282.49
8	4"	398.04	407.31	-	407.31	491.12	441.39
9	6"	796.08	814.63	-	814.63	982.25	882.78
10	8"	1,273.73	1,303.41	-	1,303.41	1,571.61	1,412.44
11	10"	1,830.99	1,873.65	-	1,873.65	2,259.19	2,030.39
12	<i>Gallonge Charge</i>						
13	Block 1	3.73	3.82	-	3.82	4.61	6.49
14	Block 2	4.66	4.77	-	4.77	5.75	9.73
15	Block 3	11.20	11.46	-	11.46	13.82	12.98
16	<i>Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k</i>						
17							
18	General Service						
19	5/8" X 3/4"	15.92	16.29	-	16.29	19.64	17.66
20	3/4"	23.88	24.44	-	24.44	29.47	26.48
21	1"	39.80	40.73	-	40.73	49.11	44.14
22	1-1/2"	79.61	81.46	-	81.46	98.22	88.28
23	2"	127.37	130.34	-	130.34	157.16	141.24
24	3"	254.75	260.69	-	260.69	314.33	282.49
25	4"	398.04	407.31	-	407.31	491.12	441.39
26	6"	796.08	814.63	-	814.63	982.25	882.78
27	8"	1,273.73	1,303.41	-	1,303.41	1,571.61	1,412.44
28	10"	1,830.99	1,873.65	-	1,873.65	2,259.19	2,030.39
29	<i>Gallonge Charge</i>	5.21	5.33	-	5.33	6.43	6.98
30							
31	Irrigation						
32	5/8" X 3/4"	-	-	-	-	19.64	17.66
33	3/4"	-	-	-	-	29.47	26.48
34	1"	-	-	-	-	49.11	44.14
35	1-1/2"	-	-	-	-	98.22	88.28
36	2"	-	-	-	-	157.16	141.24
37	3"	-	-	-	-	314.33	282.49
38	4"	-	-	-	-	491.12	441.39
39	<i>Gallonge Charge</i>						
40	Block 1	-	-	-	-	982.25	6.49
41	Block 2	-	-	-	-	1,571.61	9.73
42	Block 3	-	-	-	-	2,259.19	12.98
43	Block 4	-	-	-	-	6.43	
44	<i>Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, >12k</i>						
45							
46	Private Fire Protection						
47	2"	10.61	10.86	-	10.86	13.09	11.77
48	3"	21.23	21.72	-	21.72	26.19	23.54
49	4"	33.17	33.94	-	33.94	40.92	36.78
50	6"	66.34	67.89	-	67.89	81.86	73.57
51	8"	106.14	108.61	-	108.61	130.96	117.70
52	10"	152.58	156.14	-	156.14	188.27	169.20

Rate Schedule - Sewer

Florida Public Service Commission

AUF Water Rate Band 2

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. Svc. Wastewater Only						
31	All Systems Proposed Gen Svc						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 2

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)	(2)	(3)	(4)
	System	Rate Group	Prior to Filing Residential	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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

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

Schedule: E-2w
Page: 1 of 4
Preparer: T Rendell

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Class/Meter Size	Test Year Bills	TY Cons in 1,000 gal.	Effctv. Test Year Rate	Test Year Revenue	Adjusted Bills	Adjusted Cons	Rate Prior to Filing	Revenue at Rate Prior	ProForma Block Cons	Repressed Block Cons	Proposed Rate/W/Rpsrn	Revenue at Rpsrn Rates
1	Residential												
2	5/8" X 3/4"	28,317		16.11	456,075	28,317		16.29	461,291			17.66	500,086
3	3/4"	0		-	0	0		24.44	0			26.48	0
4	1"	191		40.26	7,680	191		40.73	7,770			44.14	8,420
5	1-1/2"	0		-	0	0		81.46	0			88.28	0
6	2"	0		-	0	0		130.34	0			141.24	0
7	3"	0		-	0	0		260.69	0			282.49	0
8	4"	0		-	0	0		407.31	0			441.39	0
9	Gallonege	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
10	Block 1		95,953	3.77	362,157		95,953	3.82	366,539	104,896	104,896	6.49	680,778
11	Block 2		27,868	4.71	131,138		27,868	4.77	132,931	23,111	20,154	9.73	196,098
12	Block 3		13,742	11.28	155,022		13,742	11.46	157,487	9,556	8,333	12.98	108,164
13	Total Residential	28,508	137,563		1,112,072	28,508	137,563		1,126,018	137,563	133,383		1,493,546
14	Average Bill				39.01				39.50				52.39
15													
16	General Service												
17	5/8" X 3/4"	159		16.10	2,568	159		16.29	2,598			17.66	2,816
18	3/4"	0		-	0	0		24.44	0			26.48	0
19	1"	233		40.27	9,381	233		40.73	9,488			44.14	10,283
20	1-1/2"	68		80.43	5,472	64		81.46	5,238			88.28	5,676
21	2"	72		128.85	9,316	72		130.34	9,424			141.24	10,212
22	3"	0		-	0	0		260.69	0			282.49	0
23	4"	0		-	0	0		407.31	0			441.39	0
24	6"	0		-	0	0		814.63	0			882.78	0
25	8"	0		-	0	0		1,303.41	0			1,412.44	0
26	Gallonege		7,308	5.26	38,470		7,279	5.33	38,796	7,279	7,279	6.98	50,805
27	Total General Ser	533	7,308		65,207	529	7,279		65,543	7,279	7,279		79,793
28	Average Bill				122.39				123.89				150.83
29													
30	Irrigation												
31	5/8" X 3/4"	0		-	0	0	NA	-	0			17.66	0
32	Gallonege	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		10.86	0			11.77	0
42	3"	0	NA	-	0	0		21.72	0			23.54	0
43	4"	0	NA	-	0	0		33.94	0			36.78	0
44	6"	0	NA	-	0	0		67.89	0			73.56	0
45	8"	0	NA	-	0	0		108.61	0			117.70	0
46	10"	0	NA	-	0	0		156.14	0			169.20	0
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill				-								
49													
50	Subtot Billd Rev	29,041	144,871		1,177,279	29,037	144,842		1,191,561	144,842	140,662		1,573,339
51	Unbilled Revenues				-				-				-
52	Guaranteed Revenues				-				-				-
53	Misc. Service Charge				48,515				49,428				49,428
54	Tot Billed Rev				1,225,794				1,240,989				1,622,767
55	Booked Revenue per GL				1,219,629								
56	Adjustments to Booked				7,742								
57	Bkd Rev Adjstd				1,227,371								
58	Difference				(1,577)		-0.1%						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 2

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"	14,098		15.92	224,441
3	3/4"	0		23.88	0
4	1"	97		39.80	3,854
5	1-1/2"	0		79.61	0
6	2"	0		127.37	0
7	3"	0		254.75	0
8	4"	0		398.04	0
9	Gallouage				
10	Block 1		48,688	3.73	181,606
11	Block 2		16,295	4.66	75,936
12	Block 3		9,481	11.20	106,191
13	Total Residential	14,195	74,465		592,028
14	Average Bill				41.71
15					
16	General Service				
17	5/8" X 3/4"	80		15.92	1,270
18	3/4"	0		23.88	0
19	1"	115		39.80	4,597
20	1-1/2"	38		79.61	3,028
21	2"	36		127.37	4,624
22	3"	0		254.75	0
23	4"	0		398.04	0
24	6"	0		796.08	0
25	8"	0		1,273.73	0
26	Gallouage		4,001	5.21	20,845
27	Total General Ser	270	4,001		34,363
28	Average Bill				127.46
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallouage				
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	10.61	0
42	3"	0	NA	21.23	0
43	4"	0	NA	33.17	0
44	6"	0	NA	66.34	0
45	8"	0	NA	106.14	0
46	10"	0	NA	152.58	0
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	14,464	78,465		626,391
51					
52	Adjustments to Booked Revenue				
53	Abatements				2,793
54	Out of Period Adjs				3,224
55	Accounting Adjustments				0
56	Total Adjustments				6,016

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 2

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"	14,219		16.29	231,634
3	3/4"	0		24.44	0
4	1"	94		40.73	3,826
5	1-1/2"	0		81.46	0
6	2"	0		130.34	0
7	3"	0		260.69	0
8	4"	0		407.31	0
9	Gallons				
10	Block 1		47,265	3.82	180,551
11	Block 2		11,573	4.77	55,202
12	Block 3		4,261	11.46	48,831
13	Total Residential	14,313	63,098		520,044
14	Average Bill				36.33
15					
16	General Service				
17	5/8" X 3/4"	80		16.29	1,298
18	3/4"	0		24.44	0
19	1"	117		40.73	4,784
20	1-1/2"	30		81.46	2,444
21	2"	36		130.34	4,692
22	3"	0		260.69	0
23	4"	0		407.31	0
24	6"	0		814.63	0
25	8"	0		1,303.41	0
26	Gallons		3,307	5.33	17,625
27	Total General Service	263	3,307		30,844
28	Average Bill				117.20
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	10.86	0
42	3"	0	NA	21.72	0
43	4"	0	NA	33.94	0
44	6"	0	NA	67.89	0
45	8"	0	NA	108.61	0
46	10"	0	NA	156.14	0
47	Total Fire Protection	0	NA		0
48	Average Bill				
49					
50	Subtotal Bill Rev	14,577	66,405		550,888
51					
52	Adjustments to Booked Revenue				
53	Abatements				1,575
54	Out of Period Adjs				151
55	Accounting Adjustments				0
56	Total Adjustments				1,726

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 2
 Docket No. 100330-WS
 Schedule Period 3: NA

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

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 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 2

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 2

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				NA
33					NA
34					NA
35					NA
36					NA
37					NA
38	Subtot Res Flat Rate	0			0
39	Cmrl. 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 2

Docket No. 100330-WS

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

Water [] or Sewer [X]

Schedule:

E-2s

Page:

3 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	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
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 2

Docket No. 100330-WS

Schedule Period 3: NA

Schedule:

E-2s

Page:

4 of 4

Preparer:

T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0		-	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 2

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	2,356	46				0	2,402
2	Jun-09	2,376	44				0	2,420
3	Jul-09	2,349	47				0	2,396
4	Aug-09	2,382	44				0	2,426
5	Sep-09	2,370	45				0	2,415
6	Oct-09	2,362	44				0	2,406
7	Nov-09	2,380	45				0	2,425
8	Dec-09	2,361	44				0	2,404
9	Jan-10	2,385	43				0	2,428
10	Feb-10	2,383	44				0	2,427
11	Mar-10	2,414	44				0	2,458
12	Apr-10	2,390	44				0	2,434
13	Total Water	28,508	533	0	0	0	0	29,041

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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4

Page: 1 of 4

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2)	(3) Present Bus. Hrs.	(4) Present After Hrs.	(5)	(6) Proposed Bus. Hrs.	(7) Proposed After Hrs.
1	WATER						
2	Initial Connection		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

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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	Kings Cove	all	45.00							
38										
39										
40										
41										
42										
43	Summit Chase	all	40.00							
44										
45										
46										
47										
48										

Miscellaneous Service Charges

Florida Public Service Commission

AUF Water Rate Band 2

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 2

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
25									
26									
27	DERIVATION OF LOADED HOURLY RATES USED ABOVE								
28		Base Hrlly		Overheads		Total Hrlly			
29		Rate		35%		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 2

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	506	0	105	0	0	20	631
2	Jun-09	792	0	735	0	2,614	0	4,141
3	Jul-09	792	0	350	0	3,120	75	4,337
4	Aug-09	875	0	560	0	3,205	25	4,665
5	Sep-09	858	0	875	0	3,037	75	4,845
6	Oct-09	902	(25)	1,260	0	3,025	0	5,162
7	Nov-09	1,092	0	385	0	2,975	50	4,502
8	Dec-09	594	0	630	0	2,725	0	3,949
9	Jan-10	308	0	805	0	3,345	100	4,558
10	Feb-10	110	0	805	0	2,755	75	3,745
11	Mar-10	561	0	455	0	2,600	25	3,641
12	Apr-10	869	0	630	0	2,790	50	4,339
13								
14	Total Water \$	8,259	(25)	7,595	0	32,191	495	48,515
15	Annual Events	380	(1)	217	0	6,600	20	7,216
16								
17	Proposed Rate	22.00	22.00	35.00	22.00	5.00	25.00	
18	Proposed Revenue	8,360	(22)	7,595	0	33,000	495	49,428
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 2

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 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

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

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

Contracts and Agreements Schedule**Florida Public Service Commission****AUF Water Rate Band 2****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

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.	54,945	Included in overall cost of service	None
2			-		
3			-		
4	Monthly Public Service Tax Fee	Polk County Board of County Commissioners	40,862	Surcharge	Tax
5			-		
SEWER					
6	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

AUF Water Rate Band 2

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 2

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 2****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 2****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 Volume 6 for Billing Analyses

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**AUF Water Rate Band 2
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 2

Schedule: F-1

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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					
3	Jul-09	(For EUW weighting calculations see F-5)					
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>

**Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons**
AUF Water Rate Band 2
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-2

Page: 1 of 1

Preparer: T Ward

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

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	May-09	See Appendix 2 for details of individual systems in this Rate Group					
2	Jun-09						
3	Jul-09						
4	Aug-09						
5	Sep-09						
6	Oct-09						
7	Nov-09						
8	Dec-09						
9	Jan-10						
10	Feb-10						
11	Mar-10						
12	Apr-10						
13	Total	0	0	0	0	0	0

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
- 2
- 3
- 4
- 5

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 2

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 2

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	Carlton Village	255	0.00%	95.00%	100.00%
7		-			
8		-			
9	Fern Terrace	123	0.00%	100.00%	100.00%
10		-			
11	Grand Terrace	111	0.00%	100.00%	100.00%
12		-			
13		-			
14		-			
15		-			
16		-			
17		-			
18		-			
19		-			
20		-			
21		-			
22		-			
23	Lake Gibson Estates	826	0.00%	100.00%	100.00%
24		-			
25		-			
26		-			
27		-			
28		-			
29		-			
30		-			
31		-			
32		-			
33		-			
34		-			
35		-			
36		-			
37	Piney Woods	174	0.00%	100.00%	100.00%
38		-			
39		-			
40		-			
41		-			
42		-			
43		-			
44		-			
45		-			
46		-			
47		-			
48	Sunny Hills	584	8.73%	100.00%	100.00%
49		-			
50		-			
51		-			
52		-			
53	Valencia Terrace	351	0.00%	100.00%	100.00%
54		-			
55		-			
56		-			
57		-			
58		-			
59		-			
60	Total & Composite U&U %s	2,424	2.10%	99.47%	100.00%

Used and Useful Calculations
Sewer Treatment Plant

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-7
Page: 1 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 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	Carlton Village	255	47.00%
7		-	
8		-	
9	Fern Terrace	123	100.00%
10		-	
11	Grand Terrace	111	100.00%
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23	Lake Gibson Estates	826	100.00%
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	
30		-	
31		-	
32		-	
33		-	
34		-	
35		-	
36		-	
37	Piney Woods	174	100.00%
38		-	
39		-	
40		-	
41		-	
42		-	
43		-	
44		-	
45		-	
46		-	
47		-	
48	Sunny Hills	584	13.00%
49		-	
50		-	
51		-	
52		-	
53	Valencia Terrace	351	100.00%
54		-	
55		-	
56		-	
57		-	
58		-	
59		-	
60	Total & Composite U&U %s	2,424	73.46%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

AUF Water Rate Band 2

Docket No. 100330-WS

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 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 2****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 2**

Schedule: F-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/	Total	Total	Annual
Line		Beginning	Ending	Average	Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year				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 2

Schedule: F-10

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/	Total	Total	Annual
Line	Year	Beginning	Ending	Average	Gallons	SFR	Gallons	ERCs	% Incr.
No.					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 2
INTERIM RATE SCHEDULES
Revision 1

SCHEDULE TITLE	Revision 1	
	SCHEDULE NUMBER	PAGE NUMBER
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 2

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-->		20.6%	20.6%	% Increase-->		NA	NA
WATER					SEWER			
1	Residential				Residential		NA	NA
2	5/8" X 3/4"	16.29	19.64	19.64	All Meter Sizes	NA	NA	NA
3	3/4"	24.44	29.47	29.47				
4	1"	40.73	49.11	49.11				
5	1-1/2"	81.46	98.22	98.22				
6	2"	130.34	157.16	157.16				
7	3"	260.69	314.33	314.33				
8	4"	407.31	491.12	491.12				
9	6"	814.63	982.25	982.25				
10	8"	1,303.41	1,571.61	1,571.61				
11	10"	1,873.65	2,259.19	2,259.19				
12	Gallorage, Block 1	3.82	4.61	4.61	Cap (gallons)	NA	NA	NA
13	Block 2	4.77	5.75	5.75	Gallorage charge	NA	NA	NA
14	Block 3	11.46	13.82	13.82				
15								
16	General Service				General Service			
17	5/8" X 3/4"	16.29	19.64	19.64	5/8" X 3/4"	NA	NA	NA
18	3/4"	24.44	29.47	29.47	3/4"	NA	NA	NA
19	1"	40.73	49.11	49.11	1"	NA	NA	NA
20	1-1/2"	81.46	98.22	98.22	1-1/2"	NA	NA	NA
21	2"	130.34	157.16	157.16	2"	NA	NA	NA
22	3"	260.69	314.33	314.33	3"	NA	NA	NA
23	4"	407.31	491.12	491.12	4"	NA	NA	NA
24	6"	814.63	982.25	982.25	6"	NA	NA	NA
25	8"	1,303.41	1,571.61	1,571.61	8"	NA	NA	NA
26	10"	1,873.65	2,259.19	2,259.19	10"	NA	NA	NA
27	Gallorage charge	5.33	6.43	6.43	Gallorage 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	Gallorage Charge				Gen. Svc. Wastewater Only			
38	Block 1	-	-	-				
39	Block 2	-	-	-				
40	Block 3	-	-	-				
41	Block 4	-	-	-				
42								
43	Fire Protection							
44	2"	10.86	13.09	13.09				
45	3"	21.72	26.19	26.19				
46	4"	33.94	40.92	40.92				
47	6"	67.89	81.86	81.86				
48	8"	108.61	130.96	130.96				
49	10"	156.14	188.27	188.27				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

AUF Water Rate Band 2

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	6,847,368	(889,348)	0	5,958,020	A-5
2	Utility Land & Land Rights	55,132		0	55,132	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(2,023,114)	273,115	0	(1,749,999)	A-9
5	Less: CIAC	(1,231,111)	0	0	(1,231,111)	A-12
6	Accumulated Amortization of CIAC	324,656	0	0	324,656	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	348,670		0	348,670	A-1
11	Total Rate Base	4,321,600	(616,233)	0	3,705,368	
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 2

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	(889,348)	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	273,115	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	(616,233)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

AUF Water Rate Band 2

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	1,177,279	0	1,177,279	242,246	1,419,525	20.58%	E-2w
2 Other Revenues	48,515	0	48,515	0	48,515		E-2w
3 OPERATING REVENUES	1,225,794	0	1,225,794	242,246	1,468,040		
4 Operation & Maintenance	754,610	0	754,610	3,578	758,188		B-1
5 Depreciation, net of CIAC Amort.	159,667	0	159,667		159,667		B-1
6 Amortization	9,125	0	9,125		9,125		B-1
7 Taxes Other Than Income	153,590	0	153,590	10,894	164,484		B-1
8 Provision for Income Taxes	30,426	0	30,426	87,864	118,290		B-1
9 OPERATING EXPENSES	1,107,418	0	1,107,418	102,336	1,209,754		
10 NET OPERATING INCOME	118,375	0	118,375	139,911	258,286		
11 RATE BASE	3,705,368		3,705,368		3,705,368		A-1
12 RATE OF RETURN	3.19%		3.19%		6.97%		
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 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	<u>242,246</u>	<u>0</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>3,578</u>	<u>0</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>10,901</u>	<u>0</u>
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	1,225,794	0
19	Plus Required Revenue Adjustment	<u>242,246</u>	<u>0</u>
20	Rate Year Revenue at Proposed Rates	1,468,040	0
21			
22	Less Operating Expenses Before Income Taxes	(1,091,464)	0
23	Less Interest Expense	(69,927)	0
24	Taxable Income	306,649	0
25	Income Tax at Composite Rate of 38.58%	118,290	0
26	Less Income Tax at Present Rates	<u>(30,426)</u>	<u>0</u>
27			
28	Income Tax Adjustment	<u>87,864</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

AUF Water Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: D Moy Kelly

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	1,363,569	36.80%	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	2,152,676	58.10%	8.75%	5.08%		D-2
5 Customer Deposits	5,436	0.15%	6.00%	0.01%		D-2
6 Accumulated Deferred Income Taxes	183,686	4.96%	0.00%	0.00%		D-2
7						
8 Total	3,705,368	100.00%		6.97%		
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	1,363,569	36.80%	5.10%	1.88%	69,601	D-2
18 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
19 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
20 Common Stock	2,152,676	58.10%	8.75%	5.08%	188,359	D-2
21 Customer Deposits	5,436	0.15%	6.00%	0.01%	326	D-2
22 Accumulated Deferred Income Taxes	183,686	4.96%	0.00%	0.00%	0	D-2
23						
24 Total	3,705,368	100.00%		6.97%	258,286	

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