

**AUF Water Rate Band 3
Water**

Docket No. 100330-WS

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

Lake, Palm Beach, Polk, Putnam
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

NOTICE OF FILING-DATE

7266 SEP-1 2010

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For a "Class A" Utility
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Lake, Palm Beach, Polk, Putnam
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

ALBERTA POWER CORP.

Alberta Power Corp.

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AUF Water Rate Band 3

RATE BASE

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22. The twenty-second step is to determine the amount of ATP that is present in the sample.

23. The twenty-third step is to determine the amount of ATP that is present in the sample.

24. The twenty-fourth step is to determine the amount of ATP that is present in the sample.

Schedule of Water Rate Base

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R J Pasceri

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

(1) Line No. Description	(2) Historical Test Year		(4)	(5) Pro Forma Test Year		(7)
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1 Utility Plant in Service	1,796,771	133,751	1,930,523	56,240	1,986,763	A-5
2 Utility Land & Land Rights	32,752	0	32,752	0	32,752	A-5
3 Less: Non-Used & Useful Components	0	(38,983)	(38,983)	0	(38,983)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(552,604)	(56,156)	(608,761)	1,986	(606,775)	A-9
6 Less: CIAC	(436,206)	0	(436,206)	0	(436,206)	A-12
7 Accumulated Amortization of CIAC	211,746	0	211,746	0	211,746	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	208,860	208,860	16,618	225,478	A-17, A-3
12 Total Rate Base	1,052,458	247,472	1,299,930	74,844	1,374,774	

Schedule of Sewer Rate Base

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R J Pasceri

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year			Pro Forma Test Year		
Line		Average		Adjusted		Adjusted	
No.	Description	Balance	Adjustments	Average	Adjustments	Average	Supporting
		Per Books		Balance		Balance	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 3

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		1,555	0	
3	Count & % of AUF-Consolidated	23,520	6.61%	0.00%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		135,775	-	A-5, A-6
8			-	-	
9			-	-	
10			-	-	
11	Stipulation #1 (AF4) - Docket No. 080121-WS		(2,024)	-	
12			-	-	
13	Total Test Year Adjustments		133,751	-	
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		(38,983)	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		55,577	-	
33			-	-	
34			-	-	
35			-	-	
36	Stipulation #1 (AF4) - Docket No. 080121-WS		579	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		56,156	-	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Water Rate Band 3

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	208,860	-	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	16,618	-	B-10

Schedule of Adjustments to Rate Base

AUF Water Rate Band 3

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No.	Acct	Prjct#	Description	UPIS W&S	UPIS Water	UPIS Sewer	AccDepr W&S	AccDepr Water	AccDepr Sewer
1	UPIS & ACCUMULATED DEPRECIATION Pro Forma Adjustments								
2	330.40	1.1			-	-		-	-
3	330.40	1.2			-	-		-	-
4	330.40	1.3	Hydro tank replacement - 48 Estates, Ravenswood		25,506	-		(7,110)	-
5	330.40	1.4			-	-		-	-
6	331.40	2			-	-		-	-
7	330.40	3			-	-		-	-
8	361.20	4			-	-		-	-
9	361.20	5			-	-		-	-
10	361.20	6			-	-		-	-
11	380.40	7			-	-		-	-
12	355.30	8			-	-		-	-
13	354.40	9			-	-		-	-
14	380.40	10			-	-		-	-
15	330.40	11			-	-		-	-
16	331.40	12			-	-		-	-
17	320.30	13			-	-		-	-
18	320.30	14			-	-		-	-
19	380.40	15			-	-		-	-
20	320.30	16			-	-		-	-
21	380.40	17			-	-		-	-
22	320.30	18			-	-		-	-
23	330.40	19			-	-		-	-
24	380.40	20			-	-		-	-
25	360.20	21			-	-		-	-
26	380.40	22			-	-		-	-
27	320.30	23			-	-		-	-
28	320.30	24			-	-		-	-
29	380.40	25			-	-		-	-
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	13,241	-	33,387	2,207	-
43	391.70	36.2			-	-		-	-
44	340.51	37	Administrative Assets, IT - AUF Tot & Allocation	264,584	17,493	-	44,106	2,916	-
45	390.71	37			-	-		-	-
46			Total		56,240	-		(1,986)	-

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

Florida Public Service Commission

AUF Water Rate Band 3

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.

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 Plant In Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

AUF Water Rate Band 3
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

(1)		(2)	(3)
Line	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	1,526,956	NA
6			
7	2008		
8	Additions	392,460	NA
9	Retirements	(102,148)	NA
10	Adjustments		NA
11	12/31/08 Balance	1,817,268	NA
12			
13	2009		
14	Additions	66,998	NA
15	Retirements	(41,772)	NA
16	Adjustments	(3,289)	NA
17	12/31/09 Balance	1,839,206	NA
18			
19	2010		
20	Additions	15,952	NA
21	Retirements		NA
22	Adjustments		NA
23	04/30/10 Balance	1,855,157	NA
24			
25	Admin Allocation	148,079	NA
26	Ending Balance (incl Allocation)	2,003,236	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 3

Schedule: A-5

Docket No. 100330-WS

Page: 1 of 4

Historical Test Year Ending April 30, 2010

Preparer: R J Pasceri

Historical & Pro Forma

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

Line No.	Acct No.	(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	870	0.00%	0	0	0.00%	0
3	302.1	Franchises	2,641	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	13,806	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	21,866	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	8,816	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	55,735	11.87%	6,618	0	11.87%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	19,721	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	118,433	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	4,904	11.87%	582	0	11.87%	0
15	339.2	Other Plant & Misc. Equipment	2,069	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	10,886	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	104,026	11.87%	12,351	0	11.87%	0
19	311.3	Pumping Equipment	102,839	11.87%	12,210	0	11.87%	0
20	320.3	Water Treatment Equipment	8,608	11.87%	1,022	0	11.87%	0
21	339.3	Other Plant & Misc. Equipment	811	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	2,404	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	251,476	0.00%	0	25,506	0.00%	0
27	331.4	Transm. & Distribution Mains	585,945	5.43%	31,803	0	5.43%	0
28	333.4	Services	43,557	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	353,625	0.00%	0	0	0.00%	0
30	335.4	Hydrants	28,844	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	5,816	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	6,967	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	3,607	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	135,775	0.00%	0	17,493	0.00%	0
38	341.5	Transportation Equipment	45,025	0.00%	0	13,241	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	19,434	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	3,792	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	976	0.00%	0	0	0.00%	0
46		TOTAL	1,963,275		64,586	56,240		0

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
AUF Water Rate Band 3
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	870	870	870	870	870	335
3	302.1	Franchises	3,391	3,391	3,391	3,391	3,391	3,391	3,391	3,391	2,641	2,641	2,641	2,641	2,641	3,103
4	339.1	Other Plant & Misc. Equipment	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866
7	304.2	Structures & Improvements	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816
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	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735
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	18,021	18,021	18,021	18,021	18,021	18,021	18,021	18,021	19,721	19,721	19,721	19,721	19,721	18,675
13	310.2	Power Generation Equipment	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433
14	311.2	Pumping Equipment	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674
15	339.2	Other Plant & Misc. Equipment	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886
18	304.3	Structures & Improvements	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307	102,307
19	311.3	Pumping Equipment	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839
20	320.3	Water Treatment Equipment	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608
21	339.3	Other Plant & Misc. Equipment	811	811	811	811	811	811	811	811	811	811	811	811	811	811
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	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404
26	330.4	Distr. Reservoirs & Standpipes	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506
27	331.4	Transm. & Distribution Mains	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107	584,107
28	333.4	Services	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320	41,320
29	334.4	Meters & Meter Installations	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950	326,950
30	335.4	Hydrants	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029
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	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967
36	340.5	Office Furniture & Equipment	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166	73,166
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	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434
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	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792
45	348.5	Other Tangible Plant	976	976	976	976	976	976	976	976	976	976	976	976	976	976
46		TOTAL	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091	1,815,091
47		Subtotal Land & Land Rights	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 4

Preparer: R J Pasceri

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

Line	(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	870	870	870	870	870	870	870	870	0	0	0	0	0	535
3	302.1	Franchises	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	0	0	0	0	0	(462)
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	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	0	0	0	0	0	1,046
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	(3,925)	(3,925)	(3,925)	(3,925)	(3,925)	(3,925)	(3,925)	(3,925)	0	0	0	0	0	(2,415)
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	0	0	0	0	0	(3,228)
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	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	0	0	0	0	0	2,946
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	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	0	0	0	0	0	(447)
37	340.51	Computer Equipment	122,084	123,605	123,605	123,969	130,258	137,957	137,957	137,957	144,902	144,902	144,902	144,902	148,079	135,775
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	118,795	120,316	120,316	120,680	126,969	134,668	134,668	134,668	144,902	144,902	144,902	144,902	148,079	133,751
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 3
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	870	870	870	870	870	870	870	870	870	870	870	870	870	870
3	302.1	Franchises	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641	2,641
4	339.1	Other Plant & Misc. Equipment	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806	13,806
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866
7	304.2	Structures & Improvements	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816
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	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735	55,735
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	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721	19,721
13	310.2	Power Generation Equipment	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433	118,433
14	311.2	Pumping Equipment	3,674	3,674	3,674	3,674	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	4,904
15	339.2	Other Plant & Misc. Equipment	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886	10,886
18	304.3	Structures & Improvements	102,307	102,307	102,307	102,307	102,307	102,307	105,500	105,500	105,500	105,500	105,500	105,500	105,500	104,026
19	311.3	Pumping Equipment	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839	102,839
20	320.3	Water Treatment Equipment	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608	8,608
21	339.3	Other Plant & Misc. Equipment	811	811	811	811	811	811	811	811	811	811	811	811	811	811
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	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404
26	330.4	Distr. Reservoirs & Standpipes	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	250,506	263,108	251,476
27	331.4	Transm. & Distribution Mains	580,182	580,182	582,108	585,140	585,140	585,140	585,140	587,199	589,207	589,207	589,207	589,207	590,223	585,945
28	333.4	Services	41,320	41,320	42,917	42,917	42,917	42,917	42,917	44,492	44,492	44,492	44,492	44,492	48,133	43,557
29	334.4	Meters & Meter Installations	321,705	324,209	344,757	353,822	353,822	353,822	353,822	353,767	368,526	367,219	367,219	367,219	367,219	353,625
30	335.4	Hydrants	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844	28,844
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	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816
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	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967
36	340.5	Office Furniture & Equipment	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607	3,607
37	340.51	Computer Equipment	122,084	123,605	123,605	123,969	130,258	137,957	137,957	137,957	144,902	144,902	144,902	144,902	148,079	135,775
38	341.5	Transportation Equipment	73,166	73,166	73,166	36,583	36,583	36,583	36,583	36,583	36,583	36,583	36,583	36,583	36,583	45,025
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	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434	19,434
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	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792
45	348.5	Other Tangible Plant	976	976	976	976	976	976	976	976	976	976	976	976	976	976
46		TOTAL	1,933,887	1,937,912	1,961,983	1,937,860	1,945,924	1,953,624	1,956,817	1,958,821	1,984,107	1,982,801	1,982,801	1,982,801	2,003,236	1,963,275
47		Subtotal Land & Land Rights	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752	32,752

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Water Rate Band 3

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

Test Year Average balance

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

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Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	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
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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

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Preparer: R J Pasceri

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

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

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 3

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	64,586	0	64,586	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(25,603)	0	(25,603)	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	38,983	0	38,983	
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 3

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 3

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	585,365	NA
6			
7	2008		
8	Additions	50,382	NA
9	Retirements	(102,148)	NA
10	Adjustments		NA
11	12/31/08 Balance	533,599	NA
12			
13	2009		
14	Additions	60,151	NA
15	Retirements	(41,772)	NA
16	Adjustments	1,296	NA
17	12/31/09 Balance	553,274	NA
18			
19	2010		
20	Additions	20,533	NA
21	Retirements		NA
22	Adjustments		NA
23	04/30/10 Balance	573,807	NA
24			
25	Admin Allocation	67,501	NA
26	Ending Balance (incl Allocation)	641,307	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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-9

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	(54)	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,535	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	13,901	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	5,687	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	20,788	11.87%	2,468	0	11.87%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	9,780	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	72,326	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	928	11.87%	110	0	11.87%	0
15	339.2	Other Plant & Misc. Equipment	223	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	58,600	11.87%	6,958	0	11.87%	0
19	311.3	Pumping Equipment	55,474	11.87%	6,587	0	11.87%	0
20	320.3	Water Treatment Equipment	(3,680)	11.87%	(437)	0	11.87%	0
21	339.3	Other Plant & Misc. Equipment	809	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	976	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	82,487	0.00%	0	(7,110)	0.00%	0
27	331.4	Transm. & Distribution Mains	182,717	5.43%	9,917	0	5.43%	0
28	333.4	Services	17,159	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(31,270)	0.00%	0	0	0.00%	0
30	335.4	Hydrants	5,547	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	367	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	765	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	1,517	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	55,577	0.00%	0	2,916	0.00%	0
38	341.5	Transportation Equipment	47,493	0.00%	0	2,207	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipmen	5,287	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	3,342	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	479	0.00%	0	0	0.00%	0
46		TOTAL	608,761		25,603	(1,986)		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 3

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	245	247	248	250	252	96
3	302.1	Franchises	1,446	1,453	1,460	1,467	1,474	1,481	1,488	1,495	1,292	1,297	1,303	1,308	1,314	1,406
4	339.1	Other Plant & Misc. Equipment	14,586	14,586	14,586	14,586	14,586	14,586	14,586	14,586	17,553	17,553	17,553	17,553	17,553	15,727
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	5,540	5,565	5,589	5,614	5,638	5,662	5,687	5,711	5,736	5,760	5,785	5,809	5,834	5,687
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	19,860	20,015	20,170	20,324	20,479	20,634	20,788	20,943	21,098	21,252	21,407	21,562	21,716	20,788
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	9,643	9,686	9,729	9,772	9,815	9,858	9,901	9,944	10,534	10,581	10,628	10,675	10,722	10,114
13	310.2	Power Generation Equipment	69,365	69,859	70,352	70,846	71,339	71,833	72,326	72,820	73,313	73,807	74,300	74,794	75,287	72,326
14	311.2	Pumping Equipment	810	825	841	856	879	901	924	947	970	992	1,015	1,038	1,060	928
15	339.2	Other Plant & Misc. Equipment	166	176	185	195	204	214	223	233	243	252	262	271	281	223
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	56,982	57,249	57,515	57,782	58,049	58,316	58,591	58,866	59,141	59,416	59,691	59,966	60,241	58,600
19	311.3	Pumping Equipment	52,903	53,331	53,760	54,188	54,617	55,045	55,474	55,902	56,331	56,759	57,188	57,616	58,045	55,474
20	320.3	Water Treatment Equipment	(3,898)	(3,862)	(3,825)	(3,789)	(3,752)	(3,716)	(3,680)	(3,643)	(3,607)	(3,571)	(3,534)	(3,498)	(3,461)	(3,680)
21	339.3	Other Plant & Misc. Equipment	798	801	805	809	811	811	811	811	811	811	811	811	811	809
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	916	926	936	946	956	966	976	986	996	1,006	1,016	1,027	1,037	976
26	330.4	Distr. Reservoirs & Standpipes	78,904	79,501	80,098	80,696	81,293	81,890	82,487	83,084	83,681	84,278	84,875	85,472	86,069	82,487
27	331.4	Transm. & Distribution Mains	177,067	178,194	178,121	179,184	180,320	181,456	182,593	183,733	183,027	184,163	185,300	186,437	187,573	182,090
28	333.4	Services	17,288	17,374	16,779	16,868	16,957	17,047	17,136	17,226	17,092	17,185	17,277	17,370	17,463	17,159
29	334.4	Meters & Meter Installations	(40,818)	(39,445)	(37,987)	(36,490)	(34,994)	(33,498)	(32,002)	(30,506)	(31,897)	(30,367)	(28,837)	(27,306)	(25,776)	(33,071)
30	335.4	Hydrants	5,227	5,281	5,334	5,387	5,441	5,494	5,547	5,601	5,654	5,708	5,761	5,814	5,868	5,547
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	328	331	334	338	341	345	348	352	371	390	410	429	448	367
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	678	692	707	721	736	750	765	779	794	809	823	838	852	765
36	340.5	Office Furniture & Equipment	1,073	1,127	1,181	1,235	1,289	1,343	1,397	1,451	961	1,011	1,061	1,110	1,160	1,185
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	73,913	73,913	73,913	39,567	39,567	39,567	39,567	39,567	39,567	39,567	39,567	39,567	39,567	47,493
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	4,680	4,781	4,882	4,983	5,084	5,186	5,287	5,388	5,489	5,590	5,692	5,793	5,894	5,287
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	3,216	3,237	3,258	3,279	3,300	3,321	3,342	3,363	3,384	3,406	3,427	3,448	3,469	3,342
45	348.5	Other Tangible Plant	431	439	447	455	463	471	479	488	496	504	512	520	528	479
46		TOTAL	551,104	556,035	559,172	529,819	534,893	539,964	545,043	550,126	553,274	558,407	563,540	568,673	573,807	552,604

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 3

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	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	0	0	0	0	0	(150)
3	302.1	Franchises	209	209	209	209	209	209	209	209	0	0	0	0	0	129
4	339.1	Other Plant & Misc. Equipment	(2,967)	(2,967)	(2,967)	(2,967)	(2,967)	(2,967)	(2,967)	(2,967)	0	0	0	0	0	(1,826)
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	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	0	0	0	0	0	(334)
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	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	0	0	0	0	0	627
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926	0	0	0	0	0	1,801
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	540	540	540	540	540	540	540	540	0	0	0	0	0	332
37	340.51	Computer Equipment	44,393	46,134	47,876	49,623	51,457	53,399	55,340	57,281	59,319	61,356	63,394	65,432	67,501	55,577
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	45,334	47,075	48,817	50,564	52,398	54,340	56,281	58,222	59,319	61,356	63,394	65,432	67,501	56,156

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Water Rate Band 3

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.	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	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	245	247	248	250	252	(54)
3	302.1	Franchises	1,655	1,662	1,669	1,676	1,683	1,690	1,697	1,704	1,292	1,297	1,303	1,308	1,314	1,535
4	339.1	Other Plant & Misc. Equipment	11,619	11,619	11,619	11,619	11,619	11,619	11,619	11,619	17,553	17,553	17,553	17,553	17,553	13,901
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	5,540	5,565	5,589	5,614	5,638	5,662	5,687	5,711	5,736	5,760	5,785	5,809	5,834	5,687
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	19,860	20,015	20,170	20,324	20,479	20,634	20,788	20,943	21,098	21,252	21,407	21,562	21,716	20,788
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	9,100	9,143	9,186	9,229	9,272	9,315	9,358	9,401	10,534	10,581	10,628	10,675	10,722	9,780
13	310.2	Power Generation Equipment	69,365	69,859	70,352	70,846	71,339	71,833	72,326	72,820	73,313	73,807	74,300	74,794	75,287	72,326
14	311.2	Pumping Equipment	810	825	841	856	879	901	924	947	970	992	1,015	1,038	1,060	928
15	339.2	Other Plant & Misc. Equipment	166	176	185	195	204	214	223	233	243	252	262	271	281	223
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	56,982	57,249	57,515	57,782	58,049	58,316	58,591	58,866	59,141	59,416	59,691	59,966	60,241	58,600
19	311.3	Pumping Equipment	52,903	53,331	53,760	54,188	54,617	55,045	55,474	55,902	56,331	56,759	57,188	57,616	58,045	55,474
20	320.3	Water Treatment Equipment	(3,898)	(3,862)	(3,825)	(3,789)	(3,752)	(3,716)	(3,680)	(3,643)	(3,607)	(3,571)	(3,534)	(3,498)	(3,461)	(3,680)
21	339.3	Other Plant & Misc. Equipment	798	801	805	809	811	811	811	811	811	811	811	811	811	809
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	916	926	936	946	956	966	976	986	996	1,006	1,016	1,027	1,037	976
26	330.4	Distr. Reservoirs & Standpipes	78,904	79,501	80,098	80,696	81,293	81,890	82,487	83,084	83,681	84,278	84,875	85,472	86,069	82,487
27	331.4	Transm. & Distribution Mains	178,086	179,213	179,140	180,203	181,339	182,475	183,612	184,752	183,027	184,163	185,300	186,437	187,573	182,717
28	333.4	Services	17,288	17,374	16,779	16,868	16,957	17,047	17,136	17,226	17,092	17,185	17,277	17,370	17,463	17,159
29	334.4	Meters & Meter Installations	(37,892)	(36,519)	(35,061)	(33,564)	(32,068)	(30,572)	(29,076)	(27,580)	(31,897)	(30,367)	(28,837)	(27,306)	(25,776)	(31,270)
30	335.4	Hydrants	5,227	5,281	5,334	5,387	5,441	5,494	5,547	5,601	5,654	5,708	5,761	5,814	5,868	5,547
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	328	331	334	338	341	345	348	352	371	390	410	429	448	367
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	678	692	707	721	736	750	765	779	794	809	823	838	852	765
36	340.5	Office Furniture & Equipment	1,613	1,667	1,721	1,775	1,829	1,883	1,937	1,991	961	1,011	1,061	1,110	1,160	1,517
37	340.51	Computer Equipment	44,393	46,134	47,876	49,623	51,457	53,399	55,340	57,281	59,319	61,356	63,394	65,432	67,501	55,577
38	341.5	Transportation Equipment	73,913	73,913	73,913	39,567	39,567	39,567	39,567	39,567	39,567	39,567	39,567	39,567	39,567	47,493
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	4,680	4,781	4,882	4,983	5,084	5,186	5,287	5,388	5,489	5,590	5,692	5,793	5,894	5,287
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	3,216	3,237	3,258	3,279	3,300	3,321	3,342	3,363	3,384	3,406	3,427	3,448	3,469	3,342
45	348.5	Other Tangible Plant	431	439	447	455	463	471	479	488	496	504	512	520	528	479
46		TOTAL	596,438	603,111	607,989	580,383	587,291	594,303	601,324	608,348	612,593	619,763	626,934	634,105	641,307	608,761

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-10

Page: 1 of 4

Preparer: R J Pasceri

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

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 3

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	380.2	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	382.2	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	388.6	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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 4 of 4

Preparer: R J Pasceri

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

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

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

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 1 of 2

Preparer: R J Pasceri

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

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
The balances for this rate group begin with the date that rate base was last established by PSC			
1	2001		
2	12/31/01 Balance		NA
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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/07 Balance	427,764	NA
6			
7	2008		
8	Additions	4,137	NA
9	Retirements		NA
10	Adjustments		NA
11	12/31/08 Balance	431,901	NA
12			
13	2009		
14	Additions	4,402	NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/09 Balance	436,302	NA
18			
19	2010		
20	Additions		NA
21	Retirements		NA
22	Adjustments		NA
23	04/30/10 Balance	436,302	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 3**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-12

Page: 1 of 4

Preparer: R J Pasceri

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

(1)		(2)	(3)		(4)	(5)	(6)	(7)	(8)
			Historical Test Year			Pro Forma Adjustments			
Line	Acct		Adjusted	Non-Used & Useful			Non-Used & Useful		
No.	No.	Description	Balance	%	Amount	Amount	%	Amount	
1		WATER							
2		Cash CIAC:							
3	320	Water Treatment Equipment	232,824	0.00%	0		0.00%	0	
4	334	Meter Fees	62,280	0.00%	0		0.00%	0	
5	331	Main Extension Charge	65,846	0.00%	0		0.00%	0	
6	333	Service Installation Fees	22,372	0.00%	0		0.00%	0	
7		Total Cash CIAC	383,322		0	0		0	
8									
9		Property CIAC:							
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0	
11	331	T&D Mains	33,058	0.00%	0		0.00%	0	
12	333	Services	9,080	0.00%	0		0.00%	0	
13	334	Meters/Meter Installation	1,861	0.00%	0		0.00%	0	
14	335	Hydrants	8,885	0.00%	0		0.00%	0	
15		Total Property CIAC	52,884		0	0		0	
16									
17		Total Water CIAC	436,206		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 3

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	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824
4	334	Meter Fees	62,167	62,167	62,167	62,167	62,167	62,167	62,377	62,377	62,377	62,377	62,377	62,377	62,377	62,280
5	331	Main Extension Charge	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846
6	333	Service Installation Fees	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372
7		Total Cash CIAC	383,209	383,209	383,209	383,209	383,209	383,209	383,419	383,419	383,419	383,419	383,419	383,419	383,419	383,322
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	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058
12	333	Services	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080
13	334	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
14	335	Hydrants	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885
15		Total Property CIAC	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884
16																
17	271	Total Water CIAC	436,093	436,093	436,093	436,093	436,093	436,093	436,303	436,303	436,303	436,303	436,303	436,303	436,303	436,206
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	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 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 3

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	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 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 3

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) 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	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824	232,824
4	334 Meter Fees	62,167	62,167	62,167	62,167	62,167	62,167	62,377	62,377	62,377	62,377	62,377	62,377	62,377	62,280
5	331 Main Extension Charge	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846	65,846
6	333 Service Installation Fees	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372	22,372
7	Total Cash CIAC	383,209	383,209	383,209	383,209	383,209	383,209	383,419	383,419	383,419	383,419	383,419	383,419	383,419	383,322
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	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058	33,058
12	333 Services	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080	9,080
13	334 Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
14	335 Hydrants	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885
15	Total Property CIAC	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884	52,884
16															
17	Total Water CIAC	436,093	436,093	436,093	436,093	436,093	436,093	436,303	436,303	436,303	436,303	436,303	436,303	436,303	436,206
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 3

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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions	0	NA
3	Retirements	0	NA
4	Adjustments	(807)	NA
5	12/31/07 Balance	183,002	NA
6			
7	2008		
8	Additions	16,691	NA
9	Retirements	0	NA
10	Adjustments	0	NA
11	12/31/08 Balance	199,693	NA
12			
13	2009		
14	Additions	13,483	NA
15	Retirements	0	NA
16	Adjustments	2,132	NA
17	12/31/09 Balance	215,308	NA
18			
19	2010		
20	Additions	4,504	NA
21	Retirements	0	NA
22	Adjustments	0	NA
23	04/30/10 Balance	219,812	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 3**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.	(2) Description	(3) (4) (5) Historical Test Year			(6) (7) (8) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Amount	Amount	Non-Used %	Useful Amount
1		WATER						
2		Cash						
3	320	Water Treatment Equipment	117,770	0.00%	0		0.00%	0
4	334	Meter Fees	28,501	0.00%	0		0.00%	0
5	331	Main Extension Charge	40,736	0.00%	0		0.00%	0
6	333	Service Installation Fees	8,992	0.00%	0		0.00%	0
7		Total Cash	195,999		0	0		0
8								
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	9,834	0.00%	0		0.00%	0
12	333	Services	2,136	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	1,006	0.00%	0		0.00%	0
14	335	Hydrants	2,770	0.00%	0		0.00%	0
15		Total Property	15,746		0	0		0
16								
17		Total Water	211,746		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 3
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	Apr-2010	Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	113,810	114,423	115,037	115,651	116,265	116,879	117,421	118,035	119,469	120,083	120,698	121,312	121,926	117,770
4	334 Meter Fees	27,367	27,531	27,695	27,859	28,023	28,186	28,449	28,613	29,029	29,194	29,358	29,523	29,687	28,501
5	331 Main Extension Charge	39,675	39,845	40,015	40,185	40,355	40,525	40,685	40,856	41,146	41,316	41,486	41,656	41,826	40,736
6	333 Service Installation Fees	8,595	8,651	8,707	8,763	8,818	8,874	8,926	8,982	9,204	9,260	9,316	9,372	9,427	8,992
7	Total Cash AAC	189,447	190,451	191,454	192,458	193,461	194,465	195,481	196,486	198,849	199,853	200,857	201,862	202,866	195,999
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	9,196	9,272	9,348	9,424	9,500	9,576	9,644	9,720	10,280	10,356	10,432	10,508	10,584	9,834
12	333 Services	1,950	1,970	1,991	2,011	2,032	2,053	2,073	2,094	2,278	2,298	2,319	2,339	2,360	2,136
13	334 Meters/Meter Installation	979	984	988	993	997	1,002	1,004	1,009	1,016	1,021	1,025	1,030	1,034	1,006
14	335 Hydrants	2,601	2,622	2,642	2,663	2,683	2,704	2,722	2,742	2,886	2,906	2,927	2,947	2,968	2,770
15	Total Property AAC	14,726	14,848	14,969	15,091	15,213	15,334	15,443	15,565	16,460	16,581	16,703	16,825	16,946	15,746
16															
17	272 Total Water AAC	204,173	205,298	206,423	207,549	208,674	209,799	210,924	212,050	215,308	216,434	217,560	218,686	219,812	211,746
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	272 Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
AUF Water Rate Band 3
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.

(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	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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	113,810	114,423	115,037	115,651	116,265	116,879	117,421	118,035	119,469	120,083	120,698	121,312	121,926	117,770
4	334	Meter Fees	27,367	27,531	27,695	27,859	28,023	28,186	28,449	28,613	29,029	29,194	29,358	29,523	29,687	28,501
5	331	Main Extension Charge	39,675	39,845	40,015	40,185	40,355	40,525	40,685	40,856	41,146	41,316	41,486	41,656	41,826	40,736
6	333	Service Installation Fees	8,595	8,651	8,707	8,763	8,818	8,874	8,926	8,982	9,204	9,260	9,316	9,372	9,427	8,992
7		Total Cash AAC	189,447	190,451	191,454	192,458	193,461	194,465	195,481	196,486	198,849	199,853	200,857	201,862	202,866	195,999
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	9,196	9,272	9,348	9,424	9,500	9,576	9,644	9,720	10,280	10,356	10,432	10,508	10,584	9,834
12	333	Services	1,950	1,970	1,991	2,011	2,032	2,053	2,073	2,094	2,278	2,298	2,319	2,339	2,360	2,136
13	334	Meters/Meter Installation	979	984	988	993	997	1,002	1,004	1,009	1,016	1,021	1,025	1,030	1,034	1,006
14	335	Hydrants	2,601	2,622	2,642	2,663	2,683	2,704	2,722	2,742	2,886	2,906	2,927	2,947	2,968	2,770
15		Total Property AAC	14,726	14,848	14,969	15,091	15,213	15,334	15,443	15,565	16,460	16,581	16,703	16,825	16,946	15,746
16																
17		Total Water AAC	204,173	205,298	206,423	207,549	208,674	209,799	210,924	212,050	215,308	216,434	217,560	218,686	219,812	211,746
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	380	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	381	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	383	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 3****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 3

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 3

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		3.98%	0.00%	
26	Net WC Balance Sheet Accounts Allocated		163,160	0	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		14,026	0	FWS Ruling
30					GL Account:
31	Other Deferred Debits		31,674	0	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>208,860</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 3

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
1	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	
2	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	
3	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)	
4	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	
5	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)
6	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
7	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
8	Other Utility Plant Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	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
10	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)
11	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
12	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
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
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	1,993,831	1,964,699	1,870,229	1,586,762	1,813,608	
15	Accounts Receivable Other	-	-	-	-	-	-	-	-	200	43,816	-	-	-	
16	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
17	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)
18	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
19	Notes Rec. Affiliates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Temporary Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	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
22	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
23	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
24	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
25	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
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	1,720,855	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
30	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	
31	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	
32	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
33	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	
34	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	
35	Other Deferred Debits	586,324	597,506	611,975	618,068	629,573	647,503	629,922	606,456	590,284	573,741	553,847	598,399	581,894	601,961
36	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
37	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 3

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)	(21,433,822)	(21,512,708)	(21,706,341)	(21,733,793)	(21,614,937)	(21,510,995)	(21,625,664)	(21,667,264)	(21,653,397)	(21,580,210)	(21,529,509)	(21,570,988)
5	Other Equity Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	TOTAL EQUITY CAPITAL	43,466,247	44,746,475	44,144,525	43,784,258	43,909,598	43,209,342	44,334,663	44,509,396	42,727,922	39,823,747	39,712,696	39,364,667	39,414,046	42,549,814
8															
9	TOTAL LONG TERM DEBT	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	26,136,123	28,258,208	28,258,208	28,258,208	28,258,208	28,258,208	26,952,309
10															
11	Accounts Payable	674,896	855,244	1,036,180	1,046,203	1,255,661	765,759	536,447	590,227	728,839	522,428	598,837	707,409	658,380	767,424
12	Accs & 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

AUF Water Rate Band 3
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Comparative O & M Expenses - Water, Explanations	B-7 Supl	64
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Schedule of Water Net Operating Income

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	910,056	13,112	923,168	0	923,168	(6,525)	916,644	B-4, E-2
2	Operation & Maintenance	565,731	37,185	602,917	28,878	631,795	(96)	631,698	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	36,515	21,353	57,868	5,853	63,721	0	63,721	B-13, B-3
4	Amortization	0	2,275	2,275		2,275	0	2,275	B-3
5	Taxes Other Than Income	65,436	(1,180)	64,256	1,902	66,158	(294)	65,864	B-15, B-3
6	Provision for Income Taxes	93,496	(27,496)	66,000	(14,703)	51,297	(2,366)	48,931	C-1, B-3
7	OPERATING EXPENSES	761,178	32,137	793,315	21,930	815,246	(2,756)	812,489	
8	NET OPERATING INCOME	148,878	(19,025)	129,853	(21,930)	107,923	(3,768)	104,155	
9	RATE BASE	1,052,458	247,472	1,299,930	74,844	1,374,774		1,374,774	A-1
10	RATE OF RETURN	14.15%		9.99%		7.85%		7.58%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Water Rate Band 3

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	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	0	0	0	NA	NA	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	NA	NA	0	NA	0	NA	B-14, B-3
4	Amortization	0	NA	0	0	NA	NA	B-3
5	Taxes Other Than Income	NA	0	0	0	NA	NA	B-15, B-3
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	C-1, B-3
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA	NA	NA	A-2
10	RATE OF RETURN	NA	NA	NA	NA	NA	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 3

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		1,555	0	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	6.61%	0.00%	
4		For alloc'n of all FL	Count & % of all FL	39,104	3.98%	0.00%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			923,168	0	
9		Booked Revenue			910,056	NA	
10		Billed less Booked Revenue			13,112		E-2w
11		Billed less Booked Revenue				NA	E-2s
12		TOTAL REVENUE ADJUSTMENTS			<u>13,112</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	3,081	0	
17		4% Wage Increase eff. 4/1/10 - Direct			2,710	0	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	2,052	0	
19					0	0	
20		Total Salary Adjustments			<u>7,843</u>	<u>0</u>	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	4,369	0	
24							
25	610/710	Purchased Water / Sewer Treatment					
26		Per Books Expense			162,149	0	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr				0	
29		Expense after Price Change Adjustment			<u>162,149</u>	<u>0</u>	
30		Adjmnt for % Excessive Unaccounted for Water		-0.09%	(152)		F-5
31		Adjtmnt for % Excessive I&I for Sewer		0.00%		0	F-6
32		Expense after adjustments			<u>161,997</u>	<u>0</u>	
33		Total Adjustments			<u>(152)</u>	<u>0</u>	
34							
35	6-/711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			16,627	0	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
41		Expense after Normalization Adjustmnet			<u>16,627</u>	<u>0</u>	
42		Adjmnt for % Excessive Unaccounted for Water		-0.09%	(16)		F-5
43		Adjtmnt for % Excessive I&I for Sewer		0.00%		0	F-6
44		Expense after adjustments			<u>16,611</u>	<u>0</u>	
45		Total Adjustments			<u>(16)</u>	<u>0</u>	
46							
47	618/718	Chemicals					
48		Per Books Expense			6,543	0	B-5, B-6
49		Adjustment for Change in Chemical Prices			(983)	0	
50		Expense after Price Change Adjustment			<u>5,560</u>	<u>0</u>	
51		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
52		Expense after Normalization Adjustmnet			<u>5,560</u>	<u>0</u>	
53		Adjmnt for % Excessive Unaccounted for Water		-0.09%	(5)		F-5
54		Adjtmnt for % Excessive I&I for Sewer		0.00%		0	F-6
55		Expense after adjustments			<u>5,555</u>	<u>0</u>	
56		Total Adjustments			<u>(988)</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	282	0	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	97	0	
61		Total Adjustments			<u>379</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	297	0	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	88	0	
66		Total Adjustments			<u>385</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 3
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) Base Total	(5) Test Year Water	(6) Test Year Sewer	(7) 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)	(404)	0	
5							
6	657/757	Insurance - General Liability					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	1,774	0	
8							
9	658/758	Insurance - Workman's Comp.					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	226	0	
11							
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	(51)	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	6.35%	0.00%	23,821	0	
17							
18		TOTAL O&M TEST YEAR ADJUSTMENTS			37,185	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	23,108	0	
23		Reduction for NU&U (on B-13, B-14)			(1,755)	NA	B-13, B-14
24		Breeze Hill depreciation - acquisition thru 12/31/09			-	NA	
25		TOTAL DEPRECIATION ADJUSTMENTS			21,353	NA	
26							
27							
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			2,275	NA	
30					0	NA	
31		TOTAL AMORTIZATION ADJUSTMENTS			2,275	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)			923,168	0	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		41,543	0	
38		RAF Per Books			40,950	NA	B-15
39		RAF Adjustmnet			592	NA	
40							
41	408110	Property Tax			18,585	-	B-15
42		Test Year Per Books			(1,806)	NA	
43			Reclass from Water to Sewer		16,779	-	
44		Test Year After Reclass			3,38%	0.00%	A-5, A-6
45			NU&U % of Tangible Plant		(566)	0	
46			Less NU&U Portion of Property Taxes		16,213	-	
47		Test Year Taxes on U&U Portion			(2,372)	-	
48		Property Tax Adjustment					
49							
50	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701 above			7,843	0	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		600	0	
53							
54		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			(1,180)	0	
55							
56							
57	F	INCOME TAXES					
58		Taxes on Test Year Per Books Income calculated in Section C			93,496	NA	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			66,000	NA	C-1
60		TOTAL INCOME TAX ADJUSTMENTS			(27,496)	NA	
61							
62		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			32,137	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 3
 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	9,052	0	
6		4% Wage Increase eff. 4/1/11 - Direct			1,808	0	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	2,760	0	
8		Market-Based Study Increase Phase 2		60,670	4,011	0	
9		Total Adjustments			<u>17,631</u>	<u>0</u>	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	437	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	483	0	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	159	0	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	(2,195)	0	
28		Total Adjustments			<u>(1,553)</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	306	0	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	148	0	
33		Total Adjustments			<u>454</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	79	0	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	574	0	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	70	0	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	109	0	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		11,079	0	
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			<u>28,878</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Schedule Year Ended: 12/31/07

Historical [X] Projected [X]

Schedule: B-3

Page: 4 of 5

Preparer: S Szczygiel

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
4	330.4	1.1					
5	330.4	1.2					
6	330.4	1.3 Hydro tank replacement - 48 Estates, Ravenswood			729		
7	330.4	1.4					
8	331.4	2					
9	330.4	3					
10	361.2	4					
11	361.2	5					
12	361.2	6					
13	380.4	7					
14	355.3	8					
15	354.4	9					
16	380.4	10					
17	330.4	11					
18	331.4	12					
19	320.3	13					
20	320.3	14					
21	380.4	15					
22	320.3	16					
23	380.4	17					
24	320.3	18					
25	330.4	19					
26	380.4	20					
27	360.2	21					
28	380.4	22					
29	320.3	23					
30	320.3	24					
31	380.4	25					
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	2,207		
45	391.7	36.2					
46	340.51	37 Administrative Assets, IT - AUF Tot & Allocation		44,106	2,916		
47	390.71	37					
48		Subtotal of Pro Forma Plant Addition Effects			5,853	0	
49							
50		Reduction for NU&U (on B-13, B-14)			0	NA	B-13, B-14
51		TOTAL			5,853	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 3
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)			32,616	0	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	572	0	0	
9		NU&U Composite Percent from A-5, A-6			3.28%	0.00%	
10		Reduction for NU&U			(19)	0	
11		Additional Property Taxes, U&U			553	0	
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			17,631	0	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	1,349	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			1,902	0	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			66,000	NA	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			51,297	NA	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			(14,703)	NA	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			21,930	NA	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			(6,525)	NA	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			(96)	NA	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		(294)	NA	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			923,168	NA	B-1, B-2
44		Plus Required Revenue Adjustment			(6,525)	NA	
45		Rate Year Revenue at Proposed Rates			916,644	NA	
46							
47		Less Operating Expenses Before Income Taxes			(763,558)	NA	B-1, B-2
48		Less Interest Expense	Rate Base times	1.91%	(26,239)	NA	D-1
49		Taxable Income			126,846	NA	
50		Income Tax at Composite Rate of	38.575%		48,931	NA	
51		Less Income Tax at Present Rates			(51,297)	NA	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			(2,366)	NA	

Test Year Operating Revenues

Florida Public Service Commission

AUF Water Rate Band 3

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	846,603	521.2	Flat Rate - Commercial	NA
4	461.2	Metered - Commercial	35,488	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		882,091	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	27,965	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		27,965	TOTAL OTHER SEWER REVENUES		0
28						
29	TOTAL WATER OPERATING REVENUES		910,056	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 3

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	50,842	7,843	58,684	17,631	76,315
2	603	Salaries & Wages - Officers, Exec.	1,795	0	1,795	0	1,795
3	604	Employee Pensions & Benefits	15,768	4,369	20,137	437	20,574
4	610	Purchased Water	162,149	(152)	161,997	0	161,997
5							
6	615	Purchased Power	16,627	(16)	16,611	0	16,611
7	616	Fuel for Purchased Power	5,981	0	5,981	0	5,981
8	618	Chemicals	6,543	(988)	5,555	0	5,555
9	620	Materials & Supplies	10,181	0	10,181	0	10,181
10	631	Contractual Services - Engineering	7,739	0	7,739	0	7,739
11	632	Contractual Services - Accounting	1,656	0	1,656	0	1,656
12	633	Contractual Services - Legal	3,642	0	3,642	0	3,642
13	634	Contractual Services - Mgmt. Fees	118,219	379	118,597	(1,553)	117,045
14	635	Contractual Services - Testing	21,147	0	21,147	0	21,147
15	636	Contractual Services - Other	55,094	385	55,479	454	55,933
16	641	Rental of Building/Real Prop.	0	0	0	0	0
17	642	Rental of Equipment	107	0	107	0	107
18	650	Transportation Expenses	19,414	0	19,414	0	19,414
19	656	Insurance - Vehicle	1,995	(404)	1,591	79	1,670
20	657	Insurance - General Liability	9,765	1,774	11,538	574	12,112
21	658	Insurance - Workman's Comp.	797	226	1,024	70	1,094
22	659	Insurance - Other	2,228	(51)	2,177	109	2,286
23	660	Advertising Expense	0	0	0	0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	23,821	23,821	11,079	34,899
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
26	670	Bad Debt Expense	44,431	0	44,431	0	44,431
27	675	Miscellaneous Expense	9,611	0	9,611	0	9,611
28							
29		TOTAL WATER O & M EXPENSES	565,731	37,185	602,917	28,878	631,795

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

Florida Public Service Commission

AUF Water Rate Band 3

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)
Line No.	Acct No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Total Per Books Annual
1	601	Salaries & Wages - Employees	3,655	4,806	5,786	3,601	4,529	4,582	3,254	4,445	3,840	4,045	4,537	3,762	50,842
2	603	Salaries & Wages - Officers, Exec.	143	138	191	126	141	160	140	559	127	151	(189)	109	1,791
3	604	Employee Pensions & Benefits	1,251	1,144	1,775	1,149	1,109	1,417	1,278	776	1,270	2,026	1,601	973	15,768
4	610	Purchased Water	17,754	18,482	12,725	13,007	13,160	21,234	6,271	13,776	12,274	11,933	10,343	11,190	162,149
5															
6	615	Purchased Power	1,708	1,658	1,503	1,364	1,364	1,348	1,357	1,284	1,334	1,259	1,209	1,240	16,627
7	616	Fuel for Purchased Power	515	800	729	944	276	947	66	-	242	419	655	387	5,981
8	618	Chemicals	662	627	656	705	515	528	526	824	267	364	455	415	6,543
9	620	Materials & Supplies	1,380	1,770	541	1,897	403	228	344	373	79	157	359	2,650	10,181
10	631	Contractual Services - Engineering	325	325	1,100	684	684	684	691	702	613	613	705	613	7,739
11	632	Contractual Services - Accounting	301	279	164	164	(262)	164	164	164	130	130	130	130	1,656
12	633	Contractual Services - Legal	-	-	-	-	-	-	1,509	1,848	285	-	-	-	3,642
13	634	Contractual Services - Mgmt. Fees	20,087	21,901	(10,511)	10,608	6,085	12,990	9,619	10,891	9,889	7,753	9,656	9,248	118,219
14	635	Contractual Services - Testing	725	2,242	2,430	1,520	2,495	2,032	2,264	1,717	1,766	1,162	1,567	1,225	21,147
15	636	Contractual Services - Other	3,378	5,124	3,301	4,150	5,235	4,552	6,520	4,034	6,436	3,414	4,168	4,783	55,094
16	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	642	Rental of Equipment	-	-	-	107	-	-	-	-	-	-	-	-	107
18	650	Transportation Expenses	1,354	1,624	1,283	1,446	2,258	1,774	1,537	1,639	1,332	1,866	1,657	1,644	19,414
19	656	Insurance - Vehicle	184	184	184	184	184	184	184	184	131	131	131	131	1,995
20	657	Insurance - General Liability	743	743	743	743	743	743	743	743	956	956	956	956	9,765
21	658	Insurance - Workman's Comp.	59	60	81	53	53	69	60	64	71	85	82	61	797
22	659	Insurance - Other	188	188	188	188	188	188	188	188	181	181	181	181	2,228
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	652	571	1,661	3,659	4,786	4,134	8,547	7,661	4,602	5,919	59	2,179	44,431
27	675	Miscellaneous Expense	367	1,012	1,239	546	1,550	475	971	648	813	625	706	660	9,611
28															
29		TOTAL WATER O & M EXPENSES	55,431	63,678	25,768	46,844	45,495	58,432	46,232	52,519	46,639	43,188	38,970	42,536	565,731

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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐

Schedule: B-6

Page: 1 of 2

Preparer: S Szczygiel

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

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

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

Florida Public Service Commission

AUF Water Rate Band 3
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
															Total
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	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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

(1)		(2)	(3)	(4)	(5)	(6)
Line	Acct	Account Name	Prior Test	Test Year	Difference	% Difference
No.	No.		Year	Adjusted		
1	601	Salaries & Wages - Employees	118,915	58,684	(60,231)	-50.65%
2	603	Salaries & Wages - Officers, Exec.	11,350	1,795	(9,555)	-84.18%
3	604	Employee Pensions & Benefits	29,784	20,137	(9,647)	-32.39%
4	610	Purchased Water	187,377	161,997	(25,380)	-13.55%
5						
6	615	Purchased Power	19,278	16,611	(2,667)	-13.83%
7	616	Fuel for Power Production	3,889	5,981	2,092	53.79%
8	618	Chemicals	6,218	5,555	(663)	-10.66%
9	620	Materials & Supplies	9,966	10,181	215	2.16%
10	631	Contractual Services - Engineering	494	7,739	7,245	1466.51%
11	632	Contractual Services - Accounting	1,300	1,656	356	27.41%
12	633	Contractual Services - Legal	3,269	3,642	373	11.42%
13	634	Contractual Services - Mgmt. Fees	31,930	118,597	86,668	271.43%
14	635	Contractual Services - Testing	61,375	21,147	(40,228)	-65.54%
15	636	Contractual Services - Other	13,537	55,479	41,942	309.82%
16	641	Rental of Building/Real Prop.	12,404	0	(12,404)	-100.00%
17	642	Rental of Equipment	1,080	107	(973)	-90.11%
18	650	Transportation Expenses	20,726	19,414	(1,312)	-6.33%
19	656	Insurance - Vehicle	1,652	1,591	(61)	-3.68%
20	657	Insurance - General Liability	6,351	11,538	5,187	81.67%
21	658	Insurance - Workman's Comp.	987	1,024	37	3.73%
22	659	Insurance - Other	1,863	2,177	314	16.86%
23	660	Advertising Expense	(2,088)	0	2,088	-
24	666	Reg. Comm. Exp. - Rate Case Amort.	24,214	23,821	(393)	-1.62%
25	667	Reg. Comm. Exp. - Other	0	0	0	-
26	670	Bad Debt Expense	4,379	44,431	40,052	914.62%
27	675	Miscellaneous Expense	(9,409)	9,611	19,020	-
28						
29						
30	TOTAL WATER O & M EXPENSES		560,840	602,917	42,077	7.50%
31						
32		Total SFR Customers	1,614	1,631	17	1.07%
33		Consumer Price Index - U				8.84%
34		Growth Plus Inflation				10.01%

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

AUF Water Rate Band 3

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 Commissic

AUF Water Rate Band 3

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.

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

NA

Contractual Services**Florida Public Service Commission****AUF Water Rate Band 3**

Schedule: B-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: S Szczygiel

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

B-10

Page:

1 of 1

Preparer:

S Szczygiel

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Holland Knight	300.00	70,350	Legal		
3	<u>Sub-Total Legal</u>			70,350			
4							
5	<u>Consulting & Other Experts</u>						
		Timothy P. Ward, CPA	107.00	85,029	Consulting	Deferred taxes, U&U, EUW, I&I calculations; engineering schedules & appendix; MFR review; Interrogs.	795
6		Ronald J. Pasceri	85.00	74,301	Consulting	Witness for Rate Base, tax support, completion of supporting workpapers, and analysis of book and tax issues	874
7		Daniel T. Franceski	85.00	64,732	Consulting	Billing Analyses, MFR and other programming development	762
8							
9	<u>Sub-Total Consulting</u>			224,063			
10							
11	<u>Aqua Services Employees Time</u>						
12	Aqua Services, Inc.	Devine, Brian	45.00	8,046	Accounting		179
13	Aqua Services, Inc.	Joyce, Kim	90.00	53,640	Legal		596
14	Aqua Services, Inc.	Burns, Kelly	40.00	29,800	Accounting		745
15	Aqua Services, Inc.	Hopper, Mary	88.83	52,943	Legal		596
16	Aqua Services, Inc.	Bhatti, Nameer	39.21	17,915	Accounting		457
17							
18	<u>Sub-Total Aqua Employees</u>			162,344			
19							
20	<u>Other</u>						
21	Travel & Fl. meetings/hearings			20,000			
22	System Maps			5,000			
23	PSC Pre-Audit	FL PSC		0			
24	PSC Filing Fee	FL PSC		13,500	Filing Fee		
	Printer - Initial Filing			41,812	Printing, mailing, copies		
25							
26	Notice Requirement			122,000	Notices		
27	PwC Review			0			
28	Other Expense			11,200			
29	<u>Sub-Total Other</u>			213,512			
30	Total Estimate Through PAA [X] or Commission Hearing []			670,269			
31	Allocation to this Rate Group:						
32		Water	Water	Sewer	Sewer		
33		Allocation %	Amount	Allocation %	Amount		
34	Allocated Total	6.61%	44,314	0.00%	0		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		11,079		0		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		16,618		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 3

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 3
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	(1) Acct. No.		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) 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	4.01%	0.00%		4.01%	# Custs	1,656	-		1,656	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	4.12%	0.00%		4.12%	# Custs	87,206	-		87,206	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	4.01%	0.00%		4.01%	# Custs	27,548	-		27,548	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	4.01%	0.00%		4.01%	# Custs	1,995	-		1,995	49,736
19	657	757	Insurance - General Liability	4.00%	0.00%		4.00%	# Custs	9,765	-		9,765	243,824
20	658	758	Insurance - Workman's Comp.	1.87%	0.00%		1.87%	% Labor	797	-		797	42,632
21	659	759	Insurance - Other	4.01%	0.00%		4.01%	# Custs	2,228	-		2,228	55,596
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amort									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense									-	-

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
AUF Water Rate Band 3
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.	1.84%	0.00%		1.84%	% Labor	1,795	-		1,795	97,562
3	604	704	Employee Pensions & Benefits	1.88%	0.00%		1.88%	% Labor	15,768	-		15,768	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	4.01%	0.00%		4.01%	# Custs	32,494	-		32,494	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	4.01%	0.00%		4.01%	# Custs	19,414	-		19,414	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	4.01%	0.00%		4.01%	# Custs	1,824	-		1,824	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

AUF Water Rate Band 3

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.	(1) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) Useful Expense	(8) Pro Forma Adjustments		(9) N-U & U Expense
				Adjusted Expense				Expense		
1	INTANGIBLE PLANT									
2	301.1 Organization	9	0	9	0.00%	0	0	0		0
3	302.1 Franchises	63	0	63	0.00%	0	0	0		0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0		0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0		0
7	304.2 Structures & Improvements	294	0	294	0.00%	0	0	0		0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0		0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0		0
10	307.2 Wells & Springs	1,750	0	1,750	11.87%	208	0	0		0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0		0
12	309.2 Supply Mains	497	0	497	0.00%	0	0	0		0
13	310.2 Power Generation Equipment	4,880	0	4,880	0.00%	0	0	0		0
14	311.2 Pumping Equipment	250	0	250	11.87%	30	0	0		0
15	339.2 Other Plant & Misc. Equipment	115	0	115	0.00%	0	0	0		0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0	0	0.00%	0	0	0		0
18	304.3 Structures & Improvements	2,966	0	2,966	11.87%	352	0	0		0
19	311.3 Pumping Equipment	4,626	0	4,626	11.87%	549	0	0		0
20	320.3 Water Treatment Equipment	307	0	307	11.87%	36	0	0		0
21	339.3 Other Plant & Misc. Equipment	13	0	13	0.00%	0	0	0		0
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0	0	0.00%	0	0	0		0
24	304.4 Structures & Improvements	0	0	0	0.00%	0	0	0		0
25	311.4 Pumping Equipment	120	0	120	0.00%	0	0	0		0
26	330.4 Distr. Reservoirs & Standpipes	5,667	0	5,667	0.00%	0	729	0		0
27	331.4 Transm. & Distribution Mains	10,689	0	10,689	5.43%	580	0	0		0
28	333.4 Services	691	0	691	0.00%	0	0	0		0
29	334.4 Meters & Meter Installations	16,264	0	16,264	0.00%	0	0	0		0
30	335.4 Hydrants	640	0	640	0.00%	0	0	0		0
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0		0
32	339.4 Other Plant & Misc. Equipment	121	0	121	0.00%	0	0	0		0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0	0	0.00%	0	0	0		0
35	304.5 Structures & Improvements	0	0	0	0.00%	0	0	0		0
36	340.5 Office Furniture & Equipment	627	0	627	0.00%	0	0	0		0
37	340.51 Computer Equipment	0	23,108	23,108	0.00%	0	2,916	0		0
38	341.5 Transportation Equipment	0	0	0	0.00%	0	2,207	0		0
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0		0
40	343.5 Tools, Shop & Garage Equipment	1,215	0	1,215	0.00%	0	0	0		0
41	344.5 Laboratory Equipment	0	0	0	0.00%	0	0	0		0
42	345.5 Power Operated Equipment	0	0	0	0.00%	0	0	0		0
43	346.5 Communication Equipment	0	0	0	0.00%	0	0	0		0
44	347.5 Miscellaneous Equipment	253	0	253	0.00%	0	0	0		0
45	348.5 Other Tangible Plant	98	0	98	0.00%	0	0	0		0
46										
47	TOTAL DEPRECIATION EXPENSE	52,154	23,108	75,263			1,755	5,853		0
48										
49	407301 (LESS) AMORTIZATION OF CIAC	(15,639)		(15,639)			0	0		0
50										
51	NET DEPRECIATION EXPENSE	36,515	23,108	59,623			1,755	5,853		0

Net Depreciation Expense - Sewer

Florida Public Service Commission

AUF Water Rate Band 3

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

Taxes Other Than Income

Florida Public Service Commission

AUF Water Rate Band 3

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		40,950	5,900	18,585		65,436
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		592				592
5	Property Tax Reclass & NU&U Adj				(2,372)		(2,372)
6	Payroll Adjustments			600			600
7	Total Test Year Adjustments		592	600	(2,372)	0	(1,180)
8	Adjusted Test Year		41,543	6,500	16,213	0	64,256
9							
10	Pro Forma Adjustments (Explain)						
11	Payroll Tax Adjustments			1,349			1,349
12	Pro Forma Plant in Service Additions				553		553
13	Total Pro Forma Adjustments		0	1,349	553	0	1,902
14	Adjusted Pro Forma		41,543	7,849	16,766	0	66,158
15							
16	RAFTs Assoc. with Revenue Increase		(294)				(294)
17							
18	Total Pro Forma		41,249	7,849	16,766	0	65,864
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 3
TAX SCHEDULES**

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

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

AUF Water Rate Band 3

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	93,496	(24,044)	69,452	(14,703)	54,749	C-2
2	Deferred Income Tax Expense	0	(3,452)	(3,452)	0	(3,452)	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	93,496	(27,496)	66,000	(14,703)	51,297	
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 3

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	242,374	(46,521)	195,853	(36,633)	159,220	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(24,758)	(24,758)	(1,481)	(26,239)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	242,374	(71,279)	171,096	(38,115)	132,981	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	-	(8,949)	(8,949)	0	(8,949)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(8,949)	(8,949)	0	(8,949)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	242,374	(62,330)	180,044	(38,115)	141,930	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	13,331	(3,428)	9,902	(2,096)	7,806	0	NA	0	NA	0	
15												
16	Federal Taxable Income	229,044	(58,902)	170,142	(36,018)	134,124	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	80,165	(20,616)	59,550	(12,606)	46,943	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	80,165	(20,616)	59,550	(12,606)	46,943	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	13,331	(3,428)	9,902	(2,096)	7,806	0	NA	0	NA	0	
27	Current Federal Income Tax	80,165	(20,616)	59,550	(12,606)	46,943	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	93,496	(24,044)	69,452	(14,703)	54,749	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jordon

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Water			Test Yr Adjusted		Sewer			Supporting Schedules
		Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted			Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted	
1	Interest on Long-Term Debt	0	24,557	24,557	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	201	201			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	24,758	24,758			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)	1,299,930		0	
Weighted Cost of Long Term Debt (D-1)	1.89%	24,557	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		24,557		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Water Rate Band 3

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)	(3)	(4)	(5) Test Yr Adjusted	(6)	(7)	(8) Supporting Schedules
		Test Yr Adjusted	Water Pro Forma Adjustments	Pro Forma Adjusted		Test Yr Adjusted	Sewer Pro Forma Adjustments	
1	Interest on Long-Term Debt	24,557	1,481	26,038	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	201	0	201		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	24,758	1,481	26,239		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)	1,374,774		0
Weighted Cost of Long Term Debt (D-1)	1.89%	26,038	1.89%
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%
Adjusted Interest on Debt		26,038	0

Book/Tax Differences - Permanent**Florida Public Service Commission****AUF Water Rate Band 3****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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	36,515	26,853	63,368	0	0	0		
4	Book Depreciation & Amortization	36,515	23,108	59,623	NA	NA	NA		B-13,14
5									
6	Depreciation Difference	0	3,744	3,744	0	0	0		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debts	0	(777)	(777)	0	0	0		
10	Rate Case	0	(10,086)	(10,086)	0	0	0		
11	Loss on aband	0	(1,831)	(1,831)	0	0	0		
12									
13	Total Timing Differences (To C-2)	0	(8,949)	(8,949)	0	0	0		
14									
15	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
16	State Deferred Taxes	0	(492)	(492)	0	0	0		
17									
18	Timing Differences for Fed. Taxes	0	(8,457)	(8,457)	0	0	0		
19									
20	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
21	Federal Deferred Taxes	0	(2,960)	(2,960)	0	0	0		
22									
23	Total Deferred Taxes (to C-1)	0	(3,452)	(3,452)	0	0	0		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

AUF Water Rate Band 3

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	3,565	21,441	25,006				3,565	21,441	25,006	
2	2007	3,446	20,720	24,166				3,446	20,720	24,166	
3	2008	8,468	50,924	59,392				8,468	50,924	59,392	
4	2009	7,976	47,964	55,940				7,976	47,964	55,940	
5	Test Yr	7,985	48,016	56,001				7,985	48,016	56,001	
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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 2 of 3

Preparer: W Jordon

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	Year	Ending	
		Balance	Change	Balance	
WATER					
1	2006	2,670	896	3,565	
2	2007	3,565	(120)	3,446	
3	2008	3,446	5,022	8,468	
4	2009	8,468	(492)	7,976	
5	Test Yr	7,976	9	7,985	
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 3

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	16,054	5,387		21,441
2	2007	21,441	(721)		20,720
3	2008	20,720	30,203		50,924
4	2009	50,924	(2,960)		47,964
5	Test Yr	47,964	52		48,016
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 3

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	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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

AUF Water Rate Band 3

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 3**

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 3

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	0			0	

Parent Debt Adjustment Calculation

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

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 3****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-9

Page: 1 of 1

Preparer: W Jerdon

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Federal and State Income Tax Returns are available at the company's office location at
762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information**Florida Public Service Commission****AUF Water Rate Band 3****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-10

Page: 1 of 1

Preparer: W Jerdon

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|------------------------|
| (1) What tax years are open with the Internal Revenue Service? | 2006, 2007, 2008, 2009 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenue at issue with the IRS? | No |

**AUF Water Rate Band 3
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

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Water Rate Band 3**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Test Yr	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	481,097	37.01%	5.10%	1.89%		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	759,511	58.43%	9.67%	5.65%		D-2
5	Customer Deposits	3,352	0.26%	6.00%	0.02%		D-2
6	Accumulated Deferred Income Taxes	55,970	4.31%	0.00%	0.00%		D-2
7							
8	Total	1,299,930	100.00%		7.56%		
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	481,097	37.01%	5.10%	1.89%	24,557	
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	759,511	58.43%	9.67%	5.65%	73,482	
21	Customer Deposits	3,352	0.26%	6.00%	0.02%	201	
22	Accumulated Deferred Income Taxes	55,970	4.31%	0.00%	0.00%	0	
23							
24	Total	1,299,930	100.00%		7.56%	98,240	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Water Rate Band 3**Docket No. 100330-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled			Weighted		
No.	Class of Capital	To Pro Forma	Ratio	Cost	Cost	Cost	Supporting
		Rate Base		Rate	Rate		Schedules
WATER							
1	Long-Term Debt	510,121	37.11%	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	805,331	58.58%	9.67%	5.67%		D-2
5	Customer Deposits	3,352	0.24%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	55,970	4.07%	0.00%	0.00%		D-2
7							
8	Total	1,374,774	100.00%		7.58%		
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	510,121	37.11%	5.10%	1.89%	26,038	
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	805,331	58.58%	9.67%	5.67%	77,915	
21	Customer Deposits	3,352	0.24%	6.00%	0.01%	201	
22	Accumulated Deferred Income Taxes	55,970	4.07%	0.00%	0.00%	0	
23							
24	Total	1,374,774	100.00%		7.58%	104,154	

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

AUF Water Rate Band 3**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)
Line	Class of Capital	Test Year	Reconciliation	Reconciled	Reconciled	Supporting
No.		Average†	Adjustments	To Test Yr	To Pro Forma	Schedules
			Pro rata •	Rate Base	Rate Base	
Water						
1	Long-Term Debt	481,097		481,097	510,121	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	759,511		759,511	805,331	
5	Customer Deposits	3,352		3,352	3,352	D-7
6	Accumulated Deferred Income Taxes	55,970		55,970	55,970	C-6
7						
8	Total	1,299,930	0	1,299,930	1,374,774	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	0	0	0	0	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 3
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 3****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></u>	<u>0.00%</u>	

Cost of Long-Term Debt

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule:

D-5

Page:

1 of 2

Preparer:

D Moy Kelly

Utility ☒ or Parent ☐

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year.

Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line	Description, Coupon Rate,	Issue Date -			Principal Amt.	Principal	Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.	Interest	Total	Effective
No.	Years of Life	Maturity Date			Sold (Face	Amount	Outstanding	Disc.(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Cost (Coupon	Interest	Cost Rate
					Value)	Outstanding	Within	Associated	Associated	(Prem) on	on Principal	Rate) x Col(4)	Cost	(11)/
							One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding		(8)+(9)+(10)	((4)-(6)-(7))

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

AUF Water Rate Band 3
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 No.	Description, Years of Life, Coupon Rate	Issue Date	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
2	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	122,162	122,162	4.87%
3	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
4	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
5	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
6	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
7	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	91,622	91,622	4.87%
8	Senior Unsecured Notes	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - Series A	5.01%	02/03/2005	02/03/2015	18,000,000	3,151,430	-	-	-	-	157,887	157,887	5.01%
10	Unsecured Note - Series B	5.20%	02/03/2005	02/03/2020	12,000,000	2,454,635	-	-	-	-	127,641	127,641	5.20%
11	Senior Unsecured Notes	5.54%	12/27/2006	12/31/2018	30,000,000	3,490,254	-	-	-	-	193,360	193,360	5.54%
12	Senior Unsecured Notes	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	98,074	98,074	5.63%
13	Senior Unsecured Notes	5.85%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	101,906	101,906	5.85%
14	Total					28,258,209	-	-	-	-	1,442,382	1,442,382	5.10%
15													
16	13 Month Average per books (from A-19)					26,952,309							

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

AUF Water Rate Band 3

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)+(12)-(7))

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

Cost of Variable Rate Long-Term Debt

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-6

Page: 2 of 2

Preparer: D Moy Kelly

Utility [] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-7

Page: 1 of 1

Preparer: S Szczygiel

Utility ☒ or Parent ☐

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
All FL Systems					
1	Apr-2009	89,863	5,736	5,446	90,152
2	May-2009	90,152	5,127	5,464	89,816
3	Jun-2009	89,816	3,344	10,005	83,154
4	Jul-2009	83,154	2,943	3,626	82,472
5	Aug-2009	82,472	3,241	2,637	83,075
6	Sep-2009	83,075	3,679	3,756	82,998
7	Oct-2009	82,998	3,713	5,682	81,030
8	Nov-2009	81,030	2,681	1,922	81,788
9	Dec-2009	81,788	3,938	3,609	82,117
10	Jan-2010	82,117	4,058	3,258	82,918
11	Feb-2010	82,918	4,567	3,168	84,316
12	Mar-2010	84,316	4,201	2,222	86,295
13	Apr-2010	86,295	2,861	3,471	85,685
14	Average				84,294
15					
16	Allocation to this Rate Group			% Customers of all-FL	Allocation
17					
18		Water		3.98%	3,352
19					
20		Sewer		0.00%	0

AUF Water Rate Band 3 RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Sewer	E-1s	108
Revenues at Present & Proposed Rates - Water	E-2w	110
Revenues at Present & Proposed Rates - Sewer	E-2s	114
Customer Monthly Billing Schedules	E-3	118
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Service Availability Charges	E-10	128
Guaranteed Revenues Received	E-11	129
Class A Utility Cost of Service Study	E-12	130
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Rate Schedule - Water

Florida Public Service Commission

AUF Water Rate Band 3

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"	16.44	16.68	-	16.68	16.68	17.66
3	3/4"	24.66	25.02	-	25.02	25.02	26.48
4	1"	41.10	41.71	-	41.71	41.71	44.14
5	1-1/2"	82.20	83.42	-	83.42	83.42	88.28
6	2"	131.48	133.47	-	133.47	133.47	141.24
7	3"	263.03	266.92	-	266.92	266.92	282.49
8	4"	410.99	417.07	-	417.07	417.07	441.39
9	6"	821.97	834.14	-	834.14	834.14	882.78
10	8"	1,315.16	1,334.62	-	1,334.62	1,334.62	1,412.44
11	10"	1,890.54	1,918.52	-	1,918.52	1,918.52	2,030.39
12	Gallonge Charge						
13	Block 1	4.94	5.01	-	5.01	5.01	6.49
14	Block 2	6.17	6.26	-	6.26	6.26	9.73
15	Block 3	14.81	15.03	-	15.03	15.03	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"	16.44	16.68	-	16.68	16.68	17.66
20	3/4"	24.66	25.02	-	25.02	25.02	26.48
21	1"	41.10	41.71	-	41.71	41.71	44.14
22	1-1/2"	82.20	83.42	-	83.42	83.42	88.28
23	2"	131.48	133.47	-	133.47	133.47	141.24
24	3"	263.03	266.92	-	266.92	266.92	282.49
25	4"	410.99	417.07	-	417.07	417.07	441.39
26	6"	821.97	834.14	-	834.14	834.14	882.78
27	8"	1,315.16	1,334.62	-	1,334.62	1,334.62	1,412.44
28	10"	1,890.54	1,918.52	-	1,918.52	1,918.52	2,030.39
29	Gallonge Charge	6.05	6.14	-	6.14	6.14	6.98
30							
31	Irrigation						
32	5/8" X 3/4"	-	-	-	-	16.68	17.66
33	3/4"	-	-	-	-	25.02	26.48
34	1"	-	-	-	-	41.71	44.14
35	1-1/2"	-	-	-	-	83.42	88.28
36	2"	-	-	-	-	133.47	141.24
37	3"	-	-	-	-	266.92	282.49
38	4"	-	-	-	-	417.07	441.39
39	Gallonge Charge						
40	Block 1	-	-	-	-	834.14	6.49
41	Block 2	-	-	-	-	1,334.62	9.73
42	Block 3	-	-	-	-	1,918.52	12.98
43	Block 4	-	-	-	-	6.14	
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"	10.96	11.12	-	11.12	11.12	11.77
48	3"	21.92	22.24	-	22.24	22.24	23.54
49	4"	34.25	34.76	-	34.76	34.76	36.78
50	6"	68.50	69.51	-	69.51	69.51	73.57
51	8"	109.60	111.22	-	111.22	111.22	117.70
52	10"	157.55	159.88	-	159.88	159.88	169.20

Rate Schedule - Sewer

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 2

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	-	-	-	-	NA	NA
3							
4	Gallage cap (gallons)	0	0	-	0	0	NA
5	Gallage Charge, Capped	-	-	-	-	NA	NA
6							
7							
8	General Service						
9	5/8" X 3/4"	-	-	-	-	NA	NA
10	3/4"	-	-	-	-	NA	NA
11	1"	-	-	-	-	NA	NA
12	1-1/2"	-	-	-	-	NA	NA
13	2"	-	-	-	-	NA	NA
14	3"	-	-	-	-	NA	NA
15	4"	-	-	-	-	NA	NA
16	6"	-	-	-	-	NA	NA
17	8"	-	-	-	-	NA	NA
18	10"	-	-	-	-	NA	NA
19	Gallage charge	-	-	-	-	NA	NA
20							
21	Flat Rate						
22	(Only Systems with FR customers; list of all Flat Rates is on Page 2.)						
23	Residential Wastewater Only (RWO)						
24							
25							
26							
27							
28							
29	All Systems Proposed Res						NA
30	Gen. Srv. Wastewater Only						
31	All Systems Proposed Gen Srv						NA
32	Reuse per Sprinkler Head	-	-	-	-	-	NA
33	Reuse Flat Rate	-	-	-	-	NA	NA

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Water Rate Band 3

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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule:

E-2w

Page:

1 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed RateW/Rprsn	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	17,468		16.56	289,264	17,468		16.68	291,364			17.66	308,483
3	3/4"	0		-	0	0		25.02	0			26.48	0
4	1"	154		41.41	6,365	154		41.71	6,412			44.14	6,785
5	1-1/2"	0		-	0	0		83.42	0			88.28	0
6	2"	12		132.47	1,590	12		133.47	1,602			141.24	1,695
7	3"	0		-	0	0		266.92	0			282.49	0
8	4"	0		-	0	0		417.07	0			441.39	0
9	Gallonge												
10	Block 1		62,389	4.97	310,340		62,389	5.01	312,567	68,101	68,101	6.49	441,978
11	Block 2		17,254	6.21	107,128		17,254	6.26	108,009	13,894	13,231	9.73	128,735
12	Block 3		9,622	14.89	143,224		9,622	15.03	144,611	7,269	6,922	12.98	89,843
13	Total Residential	<u>17,634</u>	<u>89,264</u>		<u>857,910</u>	<u>17,634</u>	<u>89,264</u>		<u>864,565</u>	<u>89,264</u>	<u>88,254</u>		<u>977,519</u>
14	Average Bill				<u>48.65</u>				<u>49.03</u>				<u>55.43</u>
15													
16	General Service												
17	5/8" X 3/4"	317		16.57	5,254	317		16.68	5,288			17.66	5,599
18	3/4"	0		-	0	0		25.02	0			26.48	0
19	1"	66		41.38	2,731	66		41.71	2,753			44.14	2,913
20	1-1/2"	9		83.42	749	12		83.42	1,001			88.28	1,059
21	2"	12		132.47	1,590	12		133.47	1,602			141.24	1,695
22	3"	0		-	0	0		266.92	0			282.49	0
23	4"	0		-	0	0		417.07	0			441.39	0
24	6"	0		-	0	0		834.14	0			882.78	0
25	8"	0		-	0	0		1,334.62	0			1,412.44	0
26	Gallonge		4,240	6.10	25,859		4,246	6.14	26,072	4,246	4,246	6.98	29,639
27	Total General Ser	<u>404</u>	<u>4,240</u>		<u>36,183</u>	<u>407</u>	<u>4,246</u>		<u>36,717</u>	<u>4,246</u>	<u>4,246</u>		<u>40,906</u>
28	Average Bill				<u>89.55</u>				<u>90.20</u>				<u>100.49</u>
29													
30	Irrigation												
31	5/8" X 3/4"	0		-	0	0	NA	-	0			17.66	0
32	Gallonge												
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	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill												
39													
40	Fire Protection												
41	2"	0	NA	-	0	0		11.12	0			11.77	0
42	3"	0	NA	-	0	0		22.24	0			23.54	0
43	4"	0	NA	-	0	0		34.76	0			36.78	0
44	6"	0	NA	-	0	0		69.51	0			73.56	0
45	8"	0	NA	-	0	0		111.22	0			117.70	0
46	10"	0	NA	-	0	0		159.88	0			169.20	0
47	Total Fire Protect	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>	<u>NA</u>			<u>0</u>
48	Average Bill												
49													
50	Subtot Billd Rev	<u>18,038</u>	<u>93,504</u>		<u>894,093</u>	<u>18,041</u>	<u>93,510</u>		<u>901,282</u>	<u>93,510</u>	<u>92,500</u>		<u>1,018,425</u>
51	Unbilled Revenues				-				-				-
52	Guaranteed Revenues				-				-				-
53	Misc. Service Charge				29,075				29,121				29,121
54	Tot Billed Rev				<u>923,168</u>				<u>930,403</u>				<u>1,047,546</u>
55	Booked Revenue per GL				<u>910,056</u>								
56	Adjustments to Booked				<u>13,994</u>								
57	Bkd Rev Adjstd				<u>924,050</u>								
58	Difference				<u>(882)</u>		<u>-0.1%</u>						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

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

Water ☒ or Sewer ☐

Schedule:

E-2w

Page:

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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"	8,753		16.44	143,903
3	3/4"	0		24.66	0
4	1"	76		41.10	3,136
5	1-1/2"	0		82.20	0
6	2"	6		131.48	789
7	3"	0		263.03	0
8	4"	0		410.99	0
9	Gallage				
10	Block 1		31,820	4.94	157,190
11	Block 2		9,784	6.17	60,365
12	Block 3		6,307	14.81	93,409
13	Total Residential	8,835	47,911		458,791
14	Average Bill				51.93
15					
16	General Service				
17	5/8" X 3/4"	144		16.44	2,370
18	3/4"	0		24.66	0
19	1"	36		41.10	1,480
20	1-1/2"	0		82.20	0
21	2"	6		131.48	789
22	3"	0		263.03	0
23	4"	0		410.99	0
24	6"	0		821.97	0
25	8"	0		1,315.16	0
26	Gallage		1,926	6.05	11,654
27	Total General Ser	186	1,926		16,293
28	Average Bill				87.53
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallage				
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	10.96	0
42	3"	0	NA	21.92	0
43	4"	0	NA	34.25	0
44	6"	0	NA	68.50	0
45	8"	0	NA	109.60	0
46	10"	0	NA	157.55	0
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	9,022	49,837		475,084
51					
52	Adjustments to Booked Revenue				
53	Abatements				4,585
54	Out of Period Adjs				5,035
55	Accounting Adjustments				0
56	Total Adjustments				9,620

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

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

Water [X] or Sewer []

Schedule:

E-2w

Page:

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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"	8,715		16.68	145,361
3	3/4"	0		25.02	0
4	1"	77		41.71	3,230
5	1-1/2"	0		83.42	0
6	2"	6		133.47	801
7	3"	0		266.92	0
8	4"	0		417.07	0
9	Gallons				
10	Block 1		30,569	5.01	153,149
11	Block 2		7,470	6.26	46,763
12	Block 3		3,314	15.03	49,815
13	Total Residential	8,798	41,353		399,119
14	Average Bill				45.36
15					
16	General Service				
17	5/8" X 3/4"	173		16.68	2,884
18	3/4"	0		25.02	0
19	1"	30		41.71	1,251
20	1-1/2"	9		83.42	749
21	2"	6		133.47	801
22	3"	0		266.92	0
23	4"	0		417.07	0
24	6"	0		834.14	0
25	8"	0		1,334.62	0
26	Gallons		2,314	6.14	14,205
27	Total General Service	218	2,314		19,890
28	Average Bill				91.28
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallons				0
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	11.12	0
42	3"	0	NA	22.24	0
43	4"	0	NA	34.76	0
44	6"	0	NA	69.51	0
45	8"	0	NA	111.22	0
46	10"	0	NA	159.88	0
47	Total Fire Protection	0	NA		0
48	Average Bill				-
49					
50	Subtotal Billd Rev	9,016	43,667		419,010
51					
52	Adjustments to Booked Revenue				
53	Abatements				4,295
54	Out of Period Adjs				79
55	Accounting Adjustments				0
56	Total Adjustments				4,374

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Schedule Period 3: NA

Water [X] or Sewer []

Schedule:

E-2w

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Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0		-	0
3	3/4"	0		-	0
4	1"	0		-	0
5	1-1/2"	0		-	0
6	2"	0		-	0
7	3"	0		-	0
8	4"	0		-	0
9	Gallage				
10	Block 1		0	-	0
11	Block 2		0	-	0
12	Block 3		0	-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
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	Gallage		<u>0</u>	-	<u>0</u>
27	Total General Ser	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallage				
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	<u>0</u>	<u>0</u>		<u>0</u>
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	<u>0</u>	<u>NA</u>		<u>0</u>
48	Average Bill				
49					
50	Subtot Billd Rev	<u>0</u>	<u>0</u>		<u>0</u>
51					
52	Adjustments to Booked Revenue				
53	Abatements				0
54	Out of Period Adjs				0
55	Accounting Adjustments				0
56	Total Adjustments				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Water Rate Band 3

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	Gallonge 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	Gallonge	-	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	Gallonge		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 3

Docket No. 100330-WS

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

Water [] or Sewer [X]

Schedule:

E-2s

Page:

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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) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	0		-	NA
3	3/4"	0		-	NA
4	1"	0		-	NA
5	1-1/2"	0		-	NA
6	2"	0		-	NA
7	3"	0		-	NA
8	4"	0		-	NA
9	Gallage cap (gallons)		NA		
10	Capped Usage		0	-	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	General Service				
17	5/8" X 3/4"	0		-	NA
18	3/4"	0		-	NA
19	1"	0		-	NA
20	1-1/2"	0		-	NA
21	2"	0		-	NA
22	3"	0		-	NA
23	4"	0		-	NA
24					
25	Gallage		0	-	NA
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				
30					
31	Flat Rate				
32	Res. Wastewater Only				
33					NA
34					NA
35					NA
36					NA
37					NA
38	Subtot Res Flat Rate	0			0
39	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 3

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 3

Docket No. 100330-WS

Schedule Period 3: NA

Water [] or Sewer [X]

Schedule:

E-2s

Page:

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Preparer:

T Rendell

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

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

Customer Monthly Billing Schedule

Florida Public Service Commission

AUF Water Rate Band 3

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	1,464	28				0	1,492
2	Jun-09	1,470	34				0	1,504
3	Jul-09	1,465	29				0	1,494
4	Aug-09	1,475	32				0	1,507
5	Sep-09	1,496	31				0	1,527
6	Oct-09	1,466	31				0	1,498
7	Nov-09	1,460	36				0	1,497
8	Dec-09	1,471	32				0	1,503
9	Jan-10	1,459	32				0	1,491
10	Feb-10	1,455	31				0	1,486
11	Mar-10	1,471	31				0	1,502
12	Apr-10	1,481	56				0	1,537
13	Total Water	17,634	404	0	0	0	0	18,038

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 3

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

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: E-4

Page: 2 of 4

Preparer: J Lihvarcik

CUSTOMER DEPOSITS (REFUNDABLE)

Present Rates

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
System		Class	Meter Size any	5/8"	1"	1.5"	2"	4"	6"	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	Jungle Den	all	25.00							
37										
38										
39										
40										
41										
42										
43										
44	Sunny Hills	all	25.00							
45										
46										
47										
48	Valencia Terrace	all	10.00							

Miscellaneous Service Charges

Florida Public Service Commission

AUF Water Rate Band 3

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 3

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 3

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	194	0	70	0	345	20	629
2	Jun-09	374	0	280	0	1,835	75	2,564
3	Jul-09	220	0	490	0	1,875	75	2,660
4	Aug-09	374	0	385	0	2,085	25	2,869
5	Sep-09	462	0	385	0	1,930	25	2,802
6	Oct-09	352	0	280	0	1,785	25	2,442
7	Nov-09	374	0	490	0	1,860	0	2,724
8	Dec-09	220	0	630	0	1,975	25	2,850
9	Jan-10	220	0	280	0	1,900	50	2,450
10	Feb-10	44	0	525	0	1,690	25	2,284
11	Mar-10	385	0	350	0	1,640	55	2,430
12	Apr-10	341	(5)	385	0	1,625	25	2,371
13								
14	Total Water \$	3,560	(5)	4,550	0	20,545	425	29,075
15	Annual Events	164	(1)	130	0	4,112	17	4,422
16								
17	Proposed Rate	22.00	22.00	35.00	22.00	5.00	25.00	
18	Proposed Revenue	3,608	(22)	4,550	0	20,560	425	29,121
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 3****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 3****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

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

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

Contracts and Agreements Schedule**Florida Public Service Commission****AUF Water Rate Band 3****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 3

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.	40,950	Included in overall cost of service	None
2			-		
3			-		
4	Monthly Public Service Tax Fee	Polk County Board of County Commissioners	25,608	Surcharge	Tax
5			-		
SEWER					
6	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

AUF Water Rate Band 3

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 3

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 3****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 3****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 3
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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-1

Page: 1 of 1

Preparer: T Ward

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	May-09						
2	Jun-09						
3	Jul-09						
4	Aug-09						
5	Sep-09						
6	Oct-09						
7	Nov-09						
8	Dec-09						
9	Jan-10						
10	Feb-10						
11	Mar-10						
12	Apr-10						
13							
14	TOTAL	0	0	0	0	0	0.0%

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

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

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-2

Page: 1 of 1

Preparer: T Ward

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

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

Water Treatment Plant Data**AUF Water Rate Band 3****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-3

Page: 1 of 1

Preparer: T Ward

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

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

See Appendix 2 for supporting calculations for appropriate systems**1 Plant Capacity:**

The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.

2 Maximum Day:

The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.

3 Five-Day Max Year:

The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.

Day

1
2
3
4
5

4 Average Daily Flow**5 Required Fire Flow**

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Sewer Treatment Plant Data

Florida Public Service Commission

AUF Water Rate Band 3**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 3

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	48 Estates	84	0.00%	100.00%	100.00%
2		-			
3		-			
4		-			
5		-			
6		-			
7		-			
8		-			
9		-			
10	Gibsonia Estates	197	0.00%	61.00%	100.00%
11		-			
12		-			
13		-			
14		-			
15		-			
16		-			
17		-			
18	Interlachen Lake/Park Manor	281	0.38%	76.26%	100.00%
19		-			
20		-			
21		-			
22		-			
23		-			
24		-			
25	Lake Osborne Est	461	0.00%	100.00%	100.00%
26		-			
27		-			
28		-			
29		-			
30		-			
31	Orange Hill/Sugar Creek	234	0.17%	100.00%	100.00%
32		-			
33		-			
34		-			
35		-			
36		-			
37		-			
38		-			
39	Quail Ridge	94	0.00%	100.00%	100.00%
40	Ravenswood	46	0.00%	100.00%	100.00%
41		-			
42		-			
43		-			
44		-			
45		-			
46		-			
47		-			
48		-			
49		-			
50		-			
51		-			
52		-			
53		-			
54	Venetian Village	158	0.00%	74.00%	100.00%
55		-			
56		-			
57		-			
58		-			
59		-			
60	Total & Composite U&U %s	1,555	0.09%	88.13%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-6

Page: 1 of 1

Preparer: T Ward

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

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) Excess %I&I	(4) Treatment %U&U
1		-		
2		-		
3		-		
4		-		
5		-		
6		-		
7		-		
8		-		
9		-		
10		-		
11		-		
12		-		
13		-		
14		-		
15		-		
16		-		
17		-		
18		-		
19		-		
20		-		
21		-		
22		-		
23		-		
24		-		
25		-		
26		-		
27		-		
28		-		
29		-		

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

141

AUF Water Rate Band 3

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	48 Estates	84	85.00%
2		-	
3		-	
4		-	
5		-	
6		-	
7		-	
8		-	
9		-	
10	Gibsonia Estates	197	100.00%
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18	Interlachen Lake/Park Manor	281	83.00%
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25	Lake Osborne Est	461	100.00%
26		-	
27		-	
28		-	
29		-	
30		-	
31	Orange Hill/Sugar Creek	234	100.00%
32		-	
33		-	
34		-	
35		-	
36		-	
37		-	
38		-	
39	Quail Ridge	94	100.00%
40	Ravenswood	46	100.00%
41		-	
42		-	
43		-	
44		-	
45		-	
46		-	
47		-	
48		-	
49		-	
50		-	
51		-	
52		-	
53		-	
54	Venetian Village	158	84.79%
55		-	
56		-	
57		-	
58		-	
59		-	
60	Total & Composite U&U %s	1,555	94.57%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

AUF Water Rate Band 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) % U&U Collection
1		-	
2		-	
3		-	
4		-	
5		-	
6		-	
7		-	
8		-	
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	

Margin Reserve Calculations - Water & Sewer**Florida Public Service Commission****AUF Water Rate Band 3**

Schedule: F-8

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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 3

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-9

Page: 1 of 1

Preparer: T Ward

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

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

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 3

Schedule: F-10

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

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

1 2005

See Appendix 2 for supporting calculations for appropriate systems

2 2006

3 2007

4 2008

5 2009

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AUF Water Rate Band 3
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
Rate Schedule - Interim Rates	G-1	149
Schedule of Rate Base - Interim Rates	G-2	150
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Schedule of Adjustments to Operating Income - Interim	G-5	153
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Rate Schedule - Interim Rates

Florida Public Service Commission

AUF Water Rate Band 3

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 % Increase-->	(2) Present Rates	(3) Unlimited Interim Rates -7.5% No Change	(4) Limited Interim Rates -7.5% No Change	(5) Class/Meter Size % Increase-->	(6) Present Rates	(7) Unlimited Interim Rates NA	(8) Limited Interim Rates NA
WATER					SEWER			
1	Residential				Residential			
2	5/8" X 3/4"	16.68	16.68	16.68	All Meter Sizes	NA	NA	NA
3	3/4"	25.02	25.02	25.02				
4	1"	41.71	41.71	41.71				
5	1-1/2"	83.42	83.42	83.42				
6	2"	133.47	133.47	133.47				
7	3"	266.92	266.92	266.92				
8	4"	417.07	417.07	417.07				
9	6"	834.14	834.14	834.14				
10	8"	1,334.62	1,334.62	1,334.62				
11	10"	1,918.52	1,918.52	1,918.52				
12	Gallorage, Block 1	5.01	5.01	5.01	Cap (gallons)	NA	NA	NA
13	Block 2	6.26	6.26	6.26	Gallorage charge	NA	NA	NA
14	Block 3	15.03	15.03	15.03				
15								
16	General Service				General Service			
17	5/8" X 3/4"	16.68	16.68	16.68	5/8" X 3/4"	NA	NA	NA
18	3/4"	25.02	25.02	25.02	3/4"	NA	NA	NA
19	1"	41.71	41.71	41.71	1"	NA	NA	NA
20	1-1/2"	83.42	83.42	83.42	1-1/2"	NA	NA	NA
21	2"	133.47	133.47	133.47	2"	NA	NA	NA
22	3"	266.92	266.92	266.92	3"	NA	NA	NA
23	4"	417.07	417.07	417.07	4"	NA	NA	NA
24	6"	834.14	834.14	834.14	6"	NA	NA	NA
25	8"	1,334.62	1,334.62	1,334.62	8"	NA	NA	NA
26	10"	1,918.52	1,918.52	1,918.52	10"	NA	NA	NA
27	Gallorage charge	6.14	6.14	6.14	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"	11.12	11.12	11.12				
45	3"	22.24	22.24	22.24				
46	4"	34.76	34.76	34.76				
47	6"	69.51	69.51	69.51				
48	8"	111.22	111.22	111.22				
49	10"	159.88	159.88	159.88				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

AUF Water Rate Band 3

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	1,930,523	(64,586)	0	1,865,937	A-5
2	Utility Land & Land Rights	32,752		0	32,752	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(608,761)	25,603	0	(583,158)	A-9
5	Less: CIAC	(436,206)	0	0	(436,206)	A-12
6	Accumulated Amortization of CIAC	211,746	0	0	211,746	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	208,860		0	208,860	A-1
11	Total Rate Base	1,338,913	(38,983)	0	1,299,930	
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 3

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) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	(64,586)	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	25,603	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	(38,983)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

AUF Water Rate Band 3

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	894,093	0	894,093	(66,900)	827,194	-7.48%	E-2w	
2 Other Revenues	29,075	0	29,075	0	29,075		E-2w	
3 OPERATING REVENUES	923,168	0	923,168	(66,900)	856,269			
4 Operation & Maintenance	602,917	0	602,917	(988)	601,929		B-1	
5 Depreciation, net of CIAC Amort.	57,868	0	57,868		57,868		B-1	
6 Amortization	2,275	0	2,275		2,275		B-1	
7 Taxes Other Than Income	64,256	0	64,256	(3,008)	61,247		B-1	
8 Provision for Income Taxes	66,000	0	66,000	(24,265)	41,735		B-1	
9 OPERATING EXPENSES	793,315	0	793,315	(28,261)	765,054			
10 NET OPERATING INCOME	129,853	0	129,853	(38,638)	91,215			
11 RATE BASE	1,299,930		1,299,930		1,299,930		A-1	
12 RATE OF RETURN	9.99%		9.99%		7.02%			
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	0		B-2	
18 Amortization	NA	0	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 3

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>(66,900)</u>	<u>0</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>(988)</u>	<u>0</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>(3,010)</u>	<u>0</u>
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	923,168	0
19	Plus Required Revenue Adjustment	<u>(66,900)</u>	<u>0</u>
20	Rate Year Revenue at Proposed Rates	856,269	0
21			
22	Less Operating Expenses Before Income Taxes	(723,318)	0
23	Less Interest Expense	(24,758)	0
24	Taxable Income	108,192	0
25	Income Tax at Composite Rate of 38.58%	41,735	0
26	Less Income Tax at Present Rates	<u>(66,000)</u>	<u>0</u>
27			
28	Income Tax Adjustment	<u>(24,265)</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

AUF Water Rate Band 3

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	481,097	37.01%	5.10%	1.89%		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	759,511	58.43%	8.75%	5.11%		D-2
5 Customer Deposits	3,352	0.26%	6.00%	0.02%		D-2
6 Accumulated Deferred Income Taxes	55,970	4.31%	0.00%	0.00%		D-2
7						
8 Total	1,299,930	100.00%		7.02%		
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	481,097	37.01%	5.10%	1.89%	24,557	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	759,511	58.43%	8.75%	5.11%	66,457	D-2
21 Customer Deposits	3,352	0.26%	6.00%	0.02%	201	D-2
22 Accumulated Deferred Income Taxes	55,970	4.31%	0.00%	0.00%	0	D-2
23						
24 Total	1,299,930	100.00%		7.02%	91,215	

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