

**AUF Sewer Rate Band 2
Sewer**

Docket No. 100330-WS

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

Alachua, DeSota, Lake, Lee, Pasco, Polk, Putnam,
Sumter, Washington
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

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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

2025-2026

2025

2025-2026

2025-2026

2025-2026

2025

2025-2026

2025-2026

2025-2026

2025-2026

2025-2026

2025-2026

2025-2026

2025-2026

2025-2026

2025-2026

AUF Sewer Rate Band 2 RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R J Pasceri

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments.

All non-used and useful items should be reported as Plant Held For Future Use.

(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-5
2	Utility Land & Land Rights	0	0	0	0	0	A-5
3	Less: Non-Used & Useful Components	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	0	0	0	0	A-9
6	Less: CIAC	0	0	0	0	0	A-12
7	Accumulated Amortization of CIAC	0	0	0	0	0	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	0	0	0	0	A-17, A-3
12	Total Rate Base	0	0	0	0	0	

Schedule of Sewer Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R J Pasceri

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

(1) Line No. Description	(2) Historical Test Year			(5) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	13,928,482	333,268	14,261,750	1,194,918	15,456,668	A-6
2 Utility Land & Land Rights	490,698	(105,812)	384,886	0	384,886	A-6
3 Less: Non-Used & Useful Components	0	(134,674)	(134,674)	(39,317)	(173,992)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(6,540,493)	(38,421)	(6,578,914)	78,770	(6,500,144)	A-10
6 Less: CIAC	(2,878,828)	0	(2,878,828)	0	(2,878,828)	A-12
7 Accumulated Amortization of CIAC	1,910,455	0	1,910,455	0	1,910,455	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	561,601	561,601	46,102	607,703	A-17, A-3
12 Total Rate Base	6,910,314	615,962	7,526,276	1,280,473	8,806,749	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected [X]

Schedule:

A-3

Page:

1 of 3

Preparer:

R J Pasceri

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

Line No.	(1) Description	Total for Allocation	(2) Water	(3) Sewer	(4) Supporting Schedules
1	ALLOCATION PERCENTS USED BELOW				
2	Customer Count 12/31/09, This Rate Group		0	4,314	
3	Count & % of AUF-Consolidated	23,520	0.00%	18.34%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		-	376,679	A-5, A-6
8	Issue 2 Staff Adj - Docket No. 080121-WS		-	(43,411)	
9			-	-	
10			-	-	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		-	333,268	
14					
15					
16	UTILITY LAND & LAND RIGHTS				A-5, A-6
17	Test Year Normalization				
18	Issue 3 Staff Adj - Docket No. 080121-WS		-	(105,812)	
19			-	-	
20	Total Test Year Adjustments		-	(105,812)	
21					
22	NON-USED & USEFUL (calculated on A-5, -6, -9, -10)				A-7
23	Test Year Normalization		NA	(134,674)	
24					
25	Pro Forma Adjustments		NA	(39,317)	
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		-	154,187	
33	Issue 2 Staff Adj - Docket No. 080121-WS		-	(115,766)	
34			-	-	
35			-	-	
36			-	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		-	38,421	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2	Test Year Normalization			
3		-	-	
4		-	-	
5	Total Test Year Adjustments	-	-	
6				
7	ACCUMULATED AMORTIZATION OF CIAC			A-14
8	Test Year Normalization			
9		-	-	
10		-	-	
11		-	-	
12	Total Test Year Adjustments	-	-	
13				
14				
15	WORKING CAPITAL ALLOWANCE			
16	Test Year Normalization			
17	TY Based on Balance Sheet method; details on A-17	-	561,601	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	-	46,102	B-10

Schedule of Adjustments to Rate Base

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-3

Page: 3 of 3

Preparer: R J Pasceri

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

Line No.	(1) Acct	(2) Prjct#	(3) Description	(4) UPIS W&S	(5) UPIS Water	(6) UPIS Sewer	(7) AccDepr W&S	(8) AccDepr Water	(9) AccDepr Sewer
1	UPIS & ACCUMULATED DEPRECIATION Pro Forma Adjustments								
2	330.40	1.1			-	-		-	-
3	330.40	1.2			-	-		-	-
4	330.40	1.3			-	-		-	-
5	330.40	1.4			-	-		-	-
6	331.40	2			-	-		-	-
7	330.40	3			-	-		-	-
8	361.20	4			-	-		-	-
9	361.20	5	I & I study & improvements - Park Manor		-	40,000		-	889
10	361.20	6			-	-		-	-
11	380.40	7	WWTP upgrade - Arredondo Farms		-	240,000		-	13,333
12	355.30	8	Generator for LS #5 - Jasmine Lakes		-	50,000		-	2,500
13	354.40	9	Walkway & weir replacement - Jasmine Lakes		-	65,000		-	2,031
14	380.40	10	New air headers and new surge tank - Lake Suzy		-	35,200		-	(42,844)
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	Replacement of Reject Tanks - South Seas		-	334,906		-	(46,488)
22	320.30	18			-	-		-	-
23	330.40	19			-	-		-	-
24	380.40	20	Wet weather - South Seas		-	350,000		-	19,444
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	WWTF Security upgrades - Jasmine Lakes		-	10,754		-	336
36	354.50	32	Sewer Perc pond rehab - The Woods		-	10,733		-	335
37	320.30	33			-	-		-	-
38	380.40	34	WWTF upgrades - new diffusers - South Seas		-	9,982		-	555
39	311.20	35			-	-		-	-
40	341.50	36.1			-	-		-	-
41	391.70	36.1	Truck retirement (replaced)		-	(36,921)		-	(43,075)
42	341.50	36.2			-	-		-	-
43	391.70	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279		36,735	33,387		6,124
44	340.51	37			-	-		-	-
45	390.71	37	Administrative Assets, IT - AUF Tot & Allocation	264,584		48,529	44,106		8,090
46			Total		-	1,194,918		-	(78,770)

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-4

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

Florida Public Service Commission

AUF Sewer Rate Band 2
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	13,624,279
6			
7	2008		
8	Additions	NA	858,971
9	Retirements	NA	(99,525)
10	Adjustments	NA	
11	12/31/08 Balance	NA	14,383,725
12			
13	2009		
14	Additions	NA	366,442
15	Retirements	NA	(102,303)
16	Adjustments	NA	(308,890)
17	12/31/09 Balance	NA	14,338,976
18			
19	2010		
20	Additions	NA	66,321
21	Retirements	NA	(8,441)
22	Adjustments	NA	
23	04/30/10 Balance	NA	14,396,856
24			
25	Admin Allocation	NA	410,812
26	Ending Balance (incl Allocation)	NA	14,807,668

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

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

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-5

Page: 1 of 4

Preparer: R J Pasceri

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

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 4

Preparer: R J Pasceri

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

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

Schedule of Water Plant In Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 4

Preparer: R J Pasceri

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

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

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
AUF Sewer Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
Page: 4 of 4
Preparer: R J Pasceri

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

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

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-6

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	17,319	0.00%	0	0	0.00%	0
3	352.1	Franchises	9,039	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	1,344	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	59,923	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	16,075	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	16,987	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	1,318,196	3.07%	40,471	0	3.07%	0
10	361.2	Collection Sewers - Gravity	1,626,172	3.07%	49,927	40,000	3.07%	1,228
11	362.2	Special Collecting Structures	169,317	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	168,767	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	52,276	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	2,077	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	3,767	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	80,746	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	962	0.00%	0	50,000	0.00%	0
20	370.3	Receiving Wells	205,617	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	1,217,344	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	7,221	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	216,530	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	1,249,617	3.47%	43,322	75,754	3.47%	2,626
26	355.4	Power Generation Equipment	186,101	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	4,137,280	3.47%	143,431	970,088	3.47%	33,631
28	381.4	Plant Sewers	368,272	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	73,146	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	344,464	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	108,433	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	57,863	0.00%	0	10,733	0.00%	0
34	355.5	Power Generation Equipment	464	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	210,917	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	33,131	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	518,986	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	961	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	403	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	451	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	14,379	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	808	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	1,291,273	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	25,735	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	376,679	0.00%	0	48,529	0.00%	0
55	391.7	Transportation Equipment	119,293	0.00%	0	(186)	0.00%	0
56	392.7	Stores Equipment	81	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	27,562	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	15,345	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	69,881	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	9,095	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	12,695	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	203,644	0.00%	0	0	0.00%	0
63		TOTAL	14,646,636		277,152	1,194,918		37,485

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319
3	352.1	Franchises	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039
4	389.1	Other Plant & Misc. Equipment	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923
7	354.2	Structures & Improvements	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075
8	355.2	Power Generation Equipment	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987
9	360.2	Collection Sewers - Force	1,323,766	1,323,766	1,323,766	1,323,766	1,323,766	1,323,766	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,311,083	1,320,832
10	361.2	Collection Sewers - Gravity	1,643,571	1,643,571	1,643,835	1,643,835	1,643,835	1,643,835	1,623,803	1,623,803	1,623,803	1,623,803	1,623,803	1,623,803	1,650,434	1,635,057
11	362.2	Special Collecting Structures	176,453	176,453	176,453	176,453	176,453	176,453	169,317	169,317	169,317	169,317	169,317	169,317	169,317	172,611
12	363.2	Services to Customers	164,709	164,709	164,709	170,376	170,376	170,376	170,075	170,075	170,075	170,075	170,075	170,075	170,075	168,906
13	364.2	Flow Measuring Devices	50,360	50,360	50,360	50,360	50,360	53,660	53,660	53,660	53,660	53,660	53,660	53,660	53,660	52,414
14	365.2	Flow Measuring Installations	1,635	1,635	1,635	1,635	1,635	1,635	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,077
15	389.2	Other Plant & Misc. Equipment	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746
19	355.3	Power Generation Equipment	962	962	962	962	962	962	962	962	962	962	962	962	962	962
20	370.3	Receiving Wells	204,778	204,778	204,778	207,504	205,546	205,546	205,546	205,546	205,546	205,546	205,546	205,546	206,820	205,617
21	371.3	Pumping Equipment	1,226,582	1,226,582	1,226,582	1,232,420	1,249,922	1,255,062	1,222,028	1,222,028	1,222,028	1,222,028	1,222,028	1,222,028	1,247,868	1,230,553
22	389.3	Other Plant & Misc. Equipment	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	445,789	445,789	445,789	445,789	445,789	445,789	216,530	216,530	216,530	216,530	216,530	216,530	216,530	322,342
25	354.4	Structures & Improvements	1,245,550	1,245,550	1,245,550	1,245,550	1,245,550	1,245,550	1,252,856	1,252,856	1,252,856	1,252,856	1,252,856	1,252,856	1,254,580	1,249,617
26	355.4	Power Generation Equipment	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101
27	380.4	Treatment & Disposal Equipment	4,026,661	4,026,661	4,026,661	4,199,988	4,200,177	4,200,177	4,174,681	4,174,681	4,185,217	4,185,217	4,185,217	4,185,217	4,196,069	4,151,279
28	381.4	Plant Sewers	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272
29	382.4	Outfall Sewer Lines	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146
30	389.4	Other Plant & Misc. Equipment	300,603	300,603	300,603	357,622	357,622	357,622	357,622	357,622	357,622	357,622	357,622	357,622	357,622	344,464
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433
33	354.5	Structures & Improvements	59,979	59,979	59,979	59,979	59,979	59,979	56,050	56,050	56,050	56,050	56,050	56,050	56,050	57,863
34	355.5	Power Generation Equipment	464	464	464	464	464	464	464	464	464	464	464	464	464	464
35	371.5	Pumping Equipment	211,016	211,016	211,016	211,016	211,691	210,771	210,771	210,771	210,771	210,771	210,771	210,771	210,771	210,917
36	374.5	Reuse Distribution Reservoirs	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131
37	380.5	Treatment & Disposal Equipment	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	961	961	961	961	961	961	961	961	961	961	961	961	961	961
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	403	403	403	403	403	403	403	403	403	403	403	403	403	403
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	451
48	375.6	Reuse Transmission & Distr. Sys.	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379
49	389.6	Other Plant & Misc. Equipment	808	808	808	808	808	808	808	808	808	808	808	808	808	808
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273
53	390.7	Office Furniture & Equipment	26,202	26,202	26,202	26,202	26,202	26,202	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,951
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	121,233	121,233	121,233	121,233	121,233	121,233	119,293	119,293	119,293	119,293	119,293	119,293	119,293	120,188
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562
58	394.7	Laboratory Equipment	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345
59	395.7	Power Operated Equipment	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881
60	396.7	Communication Equipment	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095
61	397.7	Miscellaneous Equipment	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695
62	398.7	Other Tangible Plant	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644
63		TOTAL	14,377,380	14,377,380	14,377,645	14,622,223	14,638,629	14,646,448	14,328,440	14,328,440	14,338,976	14,338,976	14,338,976	14,338,976	14,396,856	14,419,180
64		Subtotal Land & Land Rights	614,145	614,145	614,145	614,145	614,145	614,145	384,886	384,886	384,886	384,886	384,886	384,886	384,886	490,698

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	(5,713)	(5,713)	(5,713)	(5,713)	(5,713)	(5,713)	0	0	0	0	0	0	0	(2,637)
10	381.2	Collection Sewers - Gravity	(19,250)	(19,250)	(19,250)	(19,250)	(19,250)	(19,250)	0	0	0	0	0	0	0	(8,885)
11	362.2	Special Collecting Structures	(7,136)	(7,136)	(7,136)	(7,136)	(7,136)	(7,136)	0	0	0	0	0	0	0	(3,294)
12	363.2	Services to Customers	(301)	(301)	(301)	(301)	(301)	(301)	0	0	0	0	0	0	0	(139)
13	364.2	Flow Measuring Devices	(299)	(299)	(299)	(299)	(299)	(299)	0	0	0	0	0	0	0	(138)
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	(28,620)	(28,620)	(28,620)	(28,620)	(28,620)	(28,620)	0	0	0	0	0	0	0	(13,209)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	(229,259)	(229,259)	(229,259)	(229,259)	(229,259)	(229,259)	0	0	0	0	0	0	0	(105,812)
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	(30,331)	(30,331)	(30,331)	(30,331)	(30,331)	(30,331)	0	0	0	0	0	0	0	(13,999)
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	(467)	(467)	(467)	(467)	(467)	(467)	0	0	0	0	0	0	0	(216)
54	390.71	Computer Equipment	338,696	342,915	342,915	343,926	361,371	382,732	382,732	382,732	401,998	401,998	401,998	401,998	410,812	376,679
55	391.7	Transportation Equipment	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	0	0	0	0	0	0	0	(895)
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	15,380	19,599	19,599	20,610	38,055	59,416	382,732	382,732	401,998	401,998	401,998	401,998	410,812	227,456
64		Subtotal Land & Land Rights	(229,259)	(229,259)	(229,259)	(229,259)	(229,259)	(229,259)	0	0	0	0	0	0	0	(105,812)

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319
3	352.1	Franchises	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039	9,039
4	389.1	Other Plant & Misc. Equipment	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923	59,923
7	354.2	Structures & Improvements	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075
8	355.2	Power Generation Equipment	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987	16,987
9	380.2	Collection Sewers - Force	1,318,053	1,318,053	1,318,053	1,318,053	1,318,053	1,318,053	1,318,053	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,311,083	1,318,196
10	381.2	Collection Sewers - Gravity	1,624,321	1,624,321	1,624,585	1,624,585	1,624,585	1,624,585	1,624,585	1,623,803	1,623,803	1,623,803	1,623,803	1,623,803	1,650,434	1,626,172
11	382.2	Special Collecting Structures	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317	169,317
12	383.2	Services to Customers	164,408	164,408	164,408	170,075	170,075	170,075	170,075	170,075	170,075	170,075	170,075	170,075	170,075	168,767
13	384.2	Flow Measuring Devices	50,061	50,061	50,061	50,061	50,061	53,660	53,660	53,660	53,660	53,660	53,660	53,660	53,660	52,276
14	385.2	Flow Measuring Installations	1,635	1,635	1,635	1,635	1,635	1,635	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,077
15	389.2	Other Plant & Misc. Equipment	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746	80,746
19	355.3	Power Generation Equipment	962	962	962	962	962	962	962	962	962	962	962	962	962	962
20	370.3	Receiving Wells	204,778	204,778	204,778	207,504	205,546	205,546	205,546	205,546	205,546	205,546	205,546	205,546	206,820	205,617
21	371.3	Pumping Equipment	1,197,962	1,197,962	1,197,962	1,203,800	1,221,302	1,226,442	1,222,028	1,222,028	1,222,028	1,222,028	1,222,028	1,222,028	1,247,868	1,217,344
22	389.3	Other Plant & Misc. Equipment	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530	216,530
25	354.4	Structures & Improvements	1,245,550	1,245,550	1,245,550	1,245,550	1,245,550	1,245,550	1,252,856	1,252,856	1,252,856	1,252,856	1,252,856	1,252,856	1,254,580	1,249,617
26	355.4	Power Generation Equipment	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101	186,101
27	380.4	Treatment & Disposal Equipment	3,996,330	3,996,330	3,996,330	4,169,657	4,169,846	4,169,846	4,174,681	4,174,681	4,185,217	4,185,217	4,185,217	4,185,217	4,196,069	4,137,280
28	381.4	Plant Sewers	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272	368,272
29	382.4	Outfall Sewer Lines	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146	73,146
30	389.4	Other Plant & Misc. Equipment	300,603	300,603	300,603	357,622	357,622	357,622	357,622	357,622	357,622	357,622	357,622	357,622	357,622	344,464
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433
33	354.5	Structures & Improvements	59,979	59,979	59,979	59,979	59,979	59,979	56,050	56,050	56,050	56,050	56,050	56,050	56,050	57,863
34	355.5	Power Generation Equipment	464	464	464	464	464	464	464	464	464	464	464	464	464	464
35	371.5	Pumping Equipment	211,016	211,016	211,016	211,016	211,691	210,771	210,771	210,771	210,771	210,771	210,771	210,771	210,771	210,917
36	374.5	Reuse Distribution Reservoirs	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131	33,131
37	380.5	Treatment & Disposal Equipment	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986	518,986
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	961	961	961	961	961	961	961	961	961	961	961	961	961	961
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	403	403	403	403	403	403	403	403	403	403	403	403	403	403
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	451
48	375.6	Reuse Transmission & Distr. Sys.	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379
49	389.6	Other Plant & Misc. Equipment	808	808	808	808	808	808	808	808	808	808	808	808	808	808
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273	1,291,273
53	390.7	Office Furniture & Equipment	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735
54	390.71	Computer Equipment	338,696	342,915	342,915	343,926	361,371	382,732	382,732	382,732	401,998	401,998	401,998	401,998	410,812	376,679
55	391.7	Transportation Equipment	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293	119,293
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562	27,562
58	394.7	Laboratory Equipment	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345	15,345
59	395.7	Power Operated Equipment	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881	69,881
60	396.7	Communication Equipment	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095	9,095
61	397.7	Miscellaneous Equipment	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695	12,695
62	398.7	Other Tangible Plant	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644	203,644
63		TOTAL	14,392,760	14,396,980	14,397,244	14,642,832	14,676,683	14,705,864	14,711,172	14,711,172	14,740,974	14,740,974	14,740,974	14,740,974	14,807,668	14,646,636
64		Subtotal Land & Land Rights	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886	384,886

Non-Used and Useful Plant - Summary

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: R J Pasceri

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

Provide additional support schedules, if necessary.

(1)		(2)	(3)	(4)	(5)
Line No.	Description	Historical Test Year	Pro Forma Test Year		Supporting Schedules
		Adjusted Balance	Adjustments	Adjusted Balance	
Water					
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
Sewer					
9	Plant in Service	277,152	37,485	314,637	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	(142,477)	1,832	(140,645)	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	134,674	39,317	173,992	

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-8

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-8

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	5,822,112
6			
7	2008		
8	Additions	NA	549,109
9	Retirements	NA	(99,525)
10	Adjustments	NA	
11	12/31/08 Balance	NA	6,271,696
12			
13	2009		
14	Additions	NA	575,314
15	Retirements	NA	(102,303)
16	Adjustments	NA	(250,826)
17	12/31/09 Balance	NA	6,493,878
18			
19	2010		
20	Additions	NA	191,671
21	Retirements	NA	(8,441)
22	Adjustments	NA	
23	04/30/10 Balance	NA	6,677,108
24			
25	Admin Allocation	NA	187,266
26	Ending Balance (incl Allocation)	NA	6,864,374

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account**Florida Public Service Commission**

Test Year Average balance

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

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-9

Page: 1 of 4

Preparer: R J Pasceri

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 4

Preparer: R J Pasceri

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 4

Preparer: R J Pasceri

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

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

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 AUF Sewer Rate Band 2
 Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 4 of 4
 Preparer: R J Pasceri

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-10

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Preparer: R J Pasceri

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	8,131	0.00%	0	0	0.00%	0
3	352.1	Franchises	4,588	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	349	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	3,083	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	2,407	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	394,449	3.07%	12,110	0	3.07%	0
10	361.2	Collection Sewers - Gravity	599,876	3.07%	18,417	889	3.07%	27
11	362.2	Special Collecting Structures	14,491	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	88,600	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	48,492	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	(625)	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	680	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	14,858	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	(1,013)	0.00%	0	2,500	0.00%	0
20	370.3	Receiving Wells	97,510	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	559,735	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	745	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	549,262	3.47%	19,042	2,367	3.47%	82
26	355.4	Power Generation Equipment	64,188	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	2,679,922	3.47%	92,908	(56,000)	3.47%	(1,941)
28	381.4	Plant Sewers	132,805	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	63,410	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	247,780	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	25,766	0.00%	0	335	0.00%	0
34	355.5	Power Generation Equipment	108	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	133,426	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	7,221	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	288,386	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	250	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	94	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	(149)	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	2,767	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	209	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	192,938	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	17,070	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	154,187	0.00%	0	8,090	0.00%	0
55	391.7	Transportation Equipment	53,991	0.00%	0	(36,951)	0.00%	0
56	392.7	Stores Equipment	86	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	8,144	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	5,770	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	44,916	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	7,583	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	5,515	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	56,913	0.00%	0	0	0.00%	0
63		TOTAL	6,578,914		142,477	(78,770)		(1,832)

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	7,915	7,951	7,987	8,023	8,059	8,095	8,131	8,167	8,203	8,239	8,275	8,311	8,348	8,131
3	352.1	Franchises	4,475	4,494	4,513	4,532	4,551	4,570	4,588	4,607	4,626	4,645	4,664	4,683	4,701	4,588
4	389.1	Other Plant & Misc. Equipment	311	318	324	330	336	342	349	355	361	367	374	380	386	349
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,831	2,873	2,915	2,957	2,999	3,041	3,083	3,124	3,166	3,208	3,250	3,292	3,334	3,083
8	355.2	Power Generation Equipment	1,982	2,053	2,123	2,194	2,265	2,336	2,407	2,477	2,548	2,619	2,690	2,760	2,831	2,407
9	380.2	Collection Sewers - Force	388,468	392,117	395,766	399,415	403,064	406,713	395,114	398,751	402,388	406,026	409,663	413,300	408,473	401,481
10	381.2	Collection Sewers - Gravity	633,743	636,780	639,517	642,553	645,589	648,626	599,508	602,507	605,506	608,505	611,504	614,503	617,552	623,569
11	382.2	Special Collecting Structures	31,347	31,714	32,082	32,449	32,817	33,185	14,508	14,861	15,214	15,567	15,919	16,272	16,625	23,274
12	383.2	Services to Customers	87,185	87,546	87,907	88,261	88,654	89,028	88,599	88,972	89,345	89,718	90,091	90,461	90,829	88,970
13	384.2	Flow Measuring Devices	47,602	47,988	48,313	48,534	48,756	49,037	48,522	48,804	49,085	49,367	49,570	49,723	49,876	48,860
14	385.2	Flow Measuring Installations	(650)	(647)	(643)	(639)	(636)	(632)	(627)	(621)	(616)	(611)	(605)	(600)	(594)	(625)
15	389.2	Other Plant & Misc. Equipment	575	593	610	628	645	663	680	697	715	732	750	767	785	680
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	13,596	13,807	14,017	14,227	14,437	14,648	14,858	15,068	15,279	15,489	15,699	15,909	16,120	14,858
19	355.3	Power Generation Equipment	(1,037)	(1,033)	(1,029)	(1,025)	(1,021)	(1,017)	(1,013)	(1,009)	(1,005)	(1,001)	(997)	(993)	(989)	(1,013)
20	370.3	Receiving Wells	95,482	96,043	96,605	97,175	95,780	96,345	96,909	97,473	98,037	98,601	99,165	99,729	100,293	97,510
21	371.3	Pumping Equipment	630,582	635,934	641,286	638,529	630,991	633,942	544,468	549,799	555,130	560,461	565,792	571,123	576,454	594,961
22	389.3	Other Plant & Misc. Equipment	545	578	612	645	678	712	745	779	812	846	879	912	946	745
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	529,759	533,003	536,246	539,490	542,734	545,977	549,240	552,503	555,765	559,028	562,291	565,553	568,816	549,262
26	355.4	Power Generation Equipment	59,536	60,311	61,087	61,862	62,637	63,413	64,188	64,964	65,739	66,515	67,290	68,065	68,841	64,188
27	380.4	Treatment & Disposal Equipment	2,660,160	2,677,605	2,694,823	2,712,837	2,730,504	2,748,450	2,682,352	2,700,569	2,706,870	2,725,135	2,743,401	2,761,667	2,779,932	2,717,254
28	381.4	Plant Sewers	127,544	128,421	129,298	130,175	131,051	131,928	132,805	133,682	134,559	135,435	136,312	137,189	138,066	132,805
29	382.4	Outfall Sewer Lines	62,191	62,394	62,597	62,801	63,004	63,207	63,410	63,613	63,816	64,020	64,223	64,426	64,629	63,410
30	389.4	Other Plant & Misc. Equipment	240,600	241,611	242,621	243,896	245,170	246,445	247,719	248,994	250,268	251,543	252,817	254,092	255,366	247,780
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	26,966	27,122	27,279	27,435	27,591	27,747	23,964	24,110	24,256	24,402	24,548	24,694	24,840	25,766
34	355.5	Power Generation Equipment	97	98	100	102	104	106	108	110	112	114	116	118	120	108
35	371.5	Pumping Equipment	129,319	130,096	130,873	131,650	132,430	132,290	133,070	133,850	134,631	135,411	136,191	136,971	137,751	133,426
36	374.5	Reuse Distribution Reservoirs	6,773	6,848	6,922	6,997	7,072	7,146	7,221	7,296	7,370	7,445	7,519	7,594	7,669	7,221
37	380.5	Treatment & Disposal Equipment	278,137	279,845	281,553	283,262	284,970	286,678	288,386	290,095	291,803	293,511	295,219	296,928	298,636	288,386
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	223	227	232	236	241	245	250	254	258	263	267	272	276	250
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	84	86	87	89	91	92	94	96	97	99	101	102	104	94
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	(161)	(159)	(157)	(155)	(153)	(151)	(149)	(147)	(145)	(142)	(140)	(138)	(136)	(149)
48	375.6	Reuse Transmission & Distr. Sys.	2,600	2,628	2,656	2,684	2,712	2,740	2,767	2,795	2,823	2,851	2,879	2,907	2,935	2,767
49	389.6	Other Plant & Misc. Equipment	187	191	194	198	202	206	209	213	217	221	224	228	232	209
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	176,797	179,487	182,178	184,868	187,558	190,248	192,938	195,628	198,318	201,009	203,699	206,389	209,079	192,938
53	390.7	Office Furniture & Equipment	17,704	17,807	17,910	18,013	18,115	18,218	17,073	17,174	17,274	17,374	17,474	17,574	17,675	17,645
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	49,239	50,922	52,606	54,290	55,974	57,658	54,141	55,798	57,441	58,949	60,458	61,966	63,475	56,378
56	392.7	Stores Equipment	86	86	86	86	86	86	86	86	86	86	86	86	86	86
57	393.7	Tools, Shop & Garage Equipment	7,305	7,445	7,585	7,725	7,864	8,004	8,144	8,284	8,424	8,564	8,704	8,843	8,983	8,144
58	394.7	Laboratory Equipment	5,291	5,376	5,460	5,538	5,616	5,694	5,772	5,850	5,928	6,005	6,083	6,161	6,239	5,770
59	395.7	Power Operated Equipment	42,797	43,281	43,763	44,245	44,727	45,209	45,691	46,173	46,655	47,137	47,619	48,101	48,583	44,916
60	396.7	Communication Equipment	7,369	7,405	7,440	7,476	7,512	7,547	7,583	7,618	7,654	7,689	7,725	7,760	7,796	7,583
61	397.7	Miscellaneous Equipment	5,109	5,179	5,250	5,321	5,391	5,462	5,532	5,603	5,665	5,717	5,769	5,821	5,873	5,515
62	398.7	Other Tangible Plant	46,808	48,492	50,176	51,860	53,544	55,229	56,913	58,597	60,281	61,965	63,649	65,333	67,017	56,913
63		TOTAL	6,427,471	6,474,917	6,521,681	6,568,531	6,594,291	6,638,919	6,409,588	6,457,702	6,493,878	6,541,875	6,589,793	6,637,659	6,677,108	6,540,493

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Line

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	(15,236)	(15,236)	(15,236)	(15,236)	(15,236)	(15,236)	0	0	0	0	0	0	0	(7,032)
10	361.2	Collection Sewers - Gravity	(51,334)	(51,334)	(51,334)	(51,334)	(51,334)	(51,334)	0	0	0	0	0	0	0	(23,693)
11	362.2	Special Collecting Structures	(19,029)	(19,029)	(19,029)	(19,029)	(19,029)	(19,029)	0	0	0	0	0	0	0	(8,783)
12	363.2	Services to Customers	(802)	(802)	(802)	(802)	(802)	(802)	0	0	0	0	0	0	0	(370)
13	364.2	Flow Measuring Devices	(796)	(796)	(796)	(796)	(796)	(796)	0	0	0	0	0	0	0	(367)
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	(76,324)	(76,324)	(76,324)	(76,324)	(76,324)	(76,324)	0	0	0	0	0	0	0	(35,226)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	(80,887)	(80,887)	(80,887)	(80,887)	(80,887)	(80,887)	0	0	0	0	0	0	0	(37,332)
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	(1,245)	(1,245)	(1,245)	(1,245)	(1,245)	(1,245)	0	0	0	0	0	0	0	(575)
54	390.71	Computer Equipment	123,157	127,990	132,822	137,668	142,757	148,142	153,528	158,913	164,566	170,219	175,872	181,525	187,266	154,187
55	391.7	Transportation Equipment	(5,173)	(5,173)	(5,173)	(5,173)	(5,173)	(5,173)	0	0	0	0	0	0	0	(2,388)
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	(127,669)	(122,836)	(118,004)	(113,158)	(108,069)	(102,684)	153,528	158,913	164,566	170,219	175,872	181,525	187,266	38,421

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
AUF Sewer Rate Band 2
Docket No. 100330-W3
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	7,915	7,951	7,987	8,023	8,059	8,095	8,131	8,167	8,203	8,239	8,275	8,311	8,348	8,131
3	352.1	Franchises	4,475	4,494	4,513	4,532	4,551	4,570	4,588	4,607	4,626	4,645	4,664	4,683	4,701	4,588
4	389.1	Other Plant & Misc. Equipment	311	318	324	330	336	342	349	355	361	367	374	380	386	349
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,831	2,873	2,915	2,957	2,999	3,041	3,083	3,124	3,166	3,208	3,250	3,292	3,334	3,083
8	355.2	Power Generation Equipment	1,982	2,053	2,123	2,194	2,265	2,336	2,407	2,477	2,548	2,619	2,690	2,761	2,831	2,407
9	360.2	Collection Sewers - Force	373,232	376,881	380,530	384,179	387,828	391,477	395,114	398,751	402,388	406,026	409,663	413,300	408,473	394,449
10	361.2	Collection Sewers - Gravity	582,409	585,446	588,183	591,219	594,255	597,292	599,508	602,507	605,506	608,505	611,504	614,503	617,552	599,876
11	362.2	Special Collecting Structures	12,318	12,685	13,053	13,420	13,788	14,156	14,508	14,861	15,214	15,567	15,919	16,272	16,625	14,491
12	363.2	Services to Customers	86,383	86,744	87,105	87,479	87,852	88,226	88,599	88,972	89,345	89,718	90,091	90,461	90,829	88,600
13	364.2	Flow Measuring Devices	46,806	47,192	47,577	47,960	48,342	48,724	49,106	49,488	49,869	50,250	50,631	51,012	51,393	48,492
14	365.2	Flow Measuring Installations	(650)	(647)	(643)	(639)	(636)	(632)	(627)	(621)	(616)	(611)	(605)	(600)	(594)	(625)
15	389.2	Other Plant & Misc. Equipment	575	593	610	628	645	663	680	697	715	732	750	767	785	680
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	13,596	13,807	14,017	14,227	14,437	14,648	14,858	15,068	15,279	15,489	15,699	15,909	16,120	14,858
19	355.3	Power Generation Equipment	(1,037)	(1,033)	(1,029)	(1,025)	(1,021)	(1,017)	(1,013)	(1,009)	(1,005)	(1,001)	(997)	(993)	(989)	(1,013)
20	370.3	Receiving Wells	95,482	96,043	96,605	97,175	97,745	98,315	98,885	99,455	100,025	100,595	101,165	101,735	102,305	97,510
21	371.3	Pumping Equipment	554,258	559,610	564,962	570,314	575,666	581,018	586,370	591,722	597,074	602,426	607,778	613,130	618,482	559,735
22	389.3	Other Plant & Misc. Equipment	545	578	612	645	678	712	745	779	812	846	879	912	946	745
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	529,759	533,003	536,246	539,490	542,734	545,977	549,220	552,463	555,706	558,949	562,192	565,435	568,678	549,262
26	355.4	Power Generation Equipment	59,536	60,311	61,087	61,862	62,637	63,413	64,188	64,964	65,739	66,515	67,290	68,065	68,841	64,188
27	380.4	Treatment & Disposal Equipment	2,579,273	2,596,718	2,613,936	2,631,950	2,649,617	2,667,563	2,685,352	2,703,569	2,721,870	2,740,401	2,759,167	2,778,131	2,797,269	2,679,922
28	381.4	Plant Sewers	127,544	128,421	129,298	130,175	131,051	131,928	132,805	133,682	134,559	135,435	136,312	137,189	138,066	132,805
29	382.4	Outfall Sewer Lines	62,191	62,394	62,597	62,801	63,004	63,207	63,410	63,613	63,816	64,020	64,223	64,426	64,629	63,410
30	389.4	Other Plant & Misc. Equipment	240,800	241,611	242,621	243,896	245,170	246,445	247,719	248,994	250,268	251,543	252,817	254,092	255,366	247,780
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	26,966	27,122	27,279	27,435	27,591	27,747	27,903	28,059	28,215	28,371	28,527	28,683	28,839	25,766
34	355.5	Power Generation Equipment	97	98	100	102	104	106	108	110	112	114	116	118	120	108
35	371.5	Pumping Equipment	129,319	130,096	130,873	131,650	132,427	133,204	133,981	134,758	135,535	136,312	137,089	137,866	138,643	133,426
36	374.5	Reuse Distribution Reservoirs	6,773	6,848	6,922	6,997	7,072	7,146	7,221	7,296	7,370	7,445	7,519	7,594	7,669	7,221
37	380.5	Treatment & Disposal Equipment	278,137	279,845	281,553	283,262	284,970	286,678	288,386	290,095	291,803	293,511	295,219	296,928	298,636	288,386
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	223	227	232	236	241	245	250	254	258	263	267	272	276	250
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	84	86	87	89	91	92	94	96	97	99	101	102	104	94
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	(161)	(159)	(157)	(155)	(153)	(151)	(149)	(147)	(145)	(142)	(140)	(138)	(136)	(149)
48	375.6	Reuse Transmission & Distr. Sys.	2,600	2,628	2,656	2,684	2,712	2,740	2,767	2,795	2,823	2,851	2,879	2,907	2,935	2,767
49	389.6	Other Plant & Misc. Equipment	187	191	194	198	202	206	209	213	217	221	224	228	232	209
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	176,797	179,487	182,178	184,868	187,558	190,248	192,938	195,628	198,318	201,009	203,699	206,389	209,079	192,938
53	390.7	Office Furniture & Equipment	16,459	16,562	16,665	16,768	16,870	16,973	17,073	17,174	17,274	17,374	17,474	17,574	17,675	17,070
54	390.71	Computer Equipment	123,157	127,990	132,822	137,654	142,487	147,319	152,152	156,984	161,817	166,650	171,483	176,315	181,148	154,187
55	391.7	Transportation Equipment	44,066	45,749	47,433	49,117	50,801	52,485	54,169	55,853	57,537	59,221	60,905	62,589	64,273	53,991
56	392.7	Stores Equipment	86	86	86	86	86	86	86	86	86	86	86	86	86	86
57	393.7	Tools, Shop & Garage Equipment	7,305	7,445	7,585	7,725	7,864	8,004	8,144	8,284	8,424	8,564	8,704	8,843	8,983	8,144
58	394.7	Laboratory Equipment	5,291	5,376	5,460	5,545	5,629	5,714	5,798	5,883	5,967	6,052	6,136	6,221	6,305	5,770
59	395.7	Power Operated Equipment	42,797	43,281	43,765	44,250	44,734	45,218	45,703	46,187	46,671	47,156	47,640	48,125	48,609	44,916
60	396.7	Communication Equipment	7,369	7,405	7,440	7,476	7,512	7,547	7,583	7,618	7,654	7,689	7,725	7,760	7,796	7,583
61	397.7	Miscellaneous Equipment	5,109	5,179	5,250	5,321	5,391	5,462	5,532	5,603	5,673	5,744	5,814	5,885	5,955	5,515
62	398.7	Other Tangible Plant	48,808	48,492	50,176	51,860	53,544	55,228	56,913	58,597	60,281	61,965	63,649	65,333	67,017	56,913
63		TOTAL	6,299,803	6,352,080	6,403,677	6,448,373	6,486,222	6,536,235	6,563,115	6,616,615	6,658,444	6,712,094	6,765,665	6,819,184	6,864,374	6,578,914

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

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	2,865,885
6			
7	2008		
8	Additions	NA	3,136
9	Retirements	NA	
10	Adjustments	NA	
11	12/31/08 Balance	NA	2,869,021
12			
13	2009		
14	Additions	NA	13,269
15	Retirements	NA	
16	Adjustments	NA	
17	12/31/09 Balance	NA	2,882,290
18			
19	2010		
20	Additions	NA	
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	2,882,290

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-12

Page: 1 of 4

Preparer: R J Pasceri

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

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

(1)		(2)	(3)			(4)	(5)	(6)	(7)	(8)
			Historical Test Year			Pro Forma Adjustments				
Line	Acct	Description	Adjusted Balance	Non-Used & Useful		Non-Used & Useful				
No.	No.			%	Amount	Amount	%	Amount		
1		WATER								
2		Cash CIAC:								
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0		
4	334	Meter Fees	0	0.00%	0		0.00%	0		
5	331	Main Extension Charge	0	0.00%	0		0.00%	0		
6	333	Service Installation Fees	0	0.00%	0		0.00%	0		
7		Total Cash CIAC	0		0	0		0		
8										
9		Property CIAC:								
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0		
11	331	T&D Mains	0	0.00%	0		0.00%	0		
12	333	Services	0	0.00%	0		0.00%	0		
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0		
14	335	Hydrants	0	0.00%	0		0.00%	0		
15		Total Property CIAC	0		0	0		0		
16										
17		Total Water CIAC	0		0	0		0		
18										
19		SEWER								
20		Cash CIAC:								
21	380	Treatment & Disposal Equipment	2,669,749	0.00%	0		0.00%	0		
22	389	Other	0	0.00%	0		0.00%	0		
23	361	Main Extension Charge	150,436	0.00%	0		0.00%	0		
24	363	Service Installation Fees	40,269	0.00%	0		0.00%	0		
25		Total Cash CIAC	2,860,453		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	15,465	0.00%	0		0.00%	0		
31	363	Services to Customers	2,910	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	18,375		0	0		0		
38										
39		Total Sewer CIAC	2,878,828		0	0		0		

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	271	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	2,666,784	2,668,084	2,669,384	2,669,384	2,669,384	2,669,384	2,669,384	2,669,384	2,671,113	2,671,113	2,671,113	2,671,113	2,671,113	2,669,749
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	149,402	149,882	150,362	150,362	150,362	150,362	150,362	150,362	150,842	150,842	150,842	150,842	150,842	150,436
24	363	Service Installation Fees	35,961	37,961	39,961	39,961	39,961	39,961	39,961	39,961	41,961	41,961	41,961	41,961	41,961	40,269
25		Total Cash CIAC	2,852,147	2,855,927	2,859,707	2,859,707	2,859,707	2,859,707	2,859,707	2,859,707	2,863,916	2,863,916	2,863,916	2,863,916	2,863,916	2,860,453
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
31	363	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
38																
39	271	Total Sewer CIAC	2,870,522	2,874,302	2,878,082	2,878,082	2,878,082	2,878,082	2,878,082	2,878,082	2,882,291	2,882,291	2,882,291	2,882,291	2,882,291	2,878,828

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334 Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331 T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333 Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334 Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335 Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	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	2,666,784	2,668,084	2,669,384	2,669,384	2,669,384	2,669,384	2,669,384	2,669,384	2,671,113	2,671,113	2,671,113	2,671,113	2,671,113	2,669,749
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	149,402	149,882	150,362	150,362	150,362	150,362	150,362	150,362	150,842	150,842	150,842	150,842	150,842	150,436
24	363 Service Installation Fees	35,961	37,961	39,961	39,961	39,961	39,961	39,961	39,961	41,961	41,961	41,961	41,961	41,961	40,269
25	Total Cash CIAC	2,852,147	2,855,927	2,859,707	2,859,707	2,859,707	2,859,707	2,859,707	2,859,707	2,863,916	2,863,916	2,863,916	2,863,916	2,863,916	2,860,453
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
31	363 Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
38															
39	Total Sewer CIAC	2,870,522	2,874,302	2,878,082	2,878,082	2,878,082	2,878,082	2,878,082	2,878,082	2,882,291	2,882,291	2,882,291	2,882,291	2,882,291	2,878,828

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

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	0
3	Retirements	NA	0
4	Adjustments	NA	(10,082)
5	12/31/07 Balance	NA	1,703,926
6			
7	2008		
8	Additions	NA	117,691
9	Retirements	NA	0
10	Adjustments	NA	0
11	12/31/08 Balance	NA	1,821,617
12			
13	2009		
14	Additions	NA	99,918
15	Retirements	NA	0
16	Adjustments	NA	12,595
17	12/31/09 Balance	NA	1,934,129
18			
19	2010		
20	Additions	NA	28,196
21	Retirements	NA	0
22	Adjustments	NA	0
23	04/30/10 Balance	NA	1,962,325

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-14

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	Description	Historical Test Year			Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Amount	Non-Used & Useful %	Useful Amount
1		WATER						
2		Cash						
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334	Meter Fees	0	0.00%	0		0.00%	0
5	331	Main Extension Charge	0	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash	0		0	0		0
8								
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property	0		0	0		0
16								
17		Total Water	0		0	0		0
18								
19		SEWER						
20		Cash						
21	380	Treatment & Disposal Equipment	1,794,912	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	72,781	0.00%	0		0.00%	0
24	363	Service Installation Fees	29,594	0.00%	0		0.00%	0
25		Total Cash	1,897,287		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	11,083	0.00%	0		0.00%	0
31	363	Services to Customers	2,085	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	13,168		0	0		0
38								
39		Total Sewer	1,910,455		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
AUF Sewer Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Florida Public Service Commission

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

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

Line No.	(1) Acct No.	(2) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	272	Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	1,749,655	1,755,427	1,761,234	1,769,423	1,777,612	1,785,246	1,791,652	1,798,057	1,816,285	1,822,697	1,829,109	1,835,521	1,841,933	1,794,912
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	68,767	69,758	70,745	71,275	71,804	72,333	72,858	73,383	73,993	74,520	75,047	75,574	76,101	72,781
24	363	Service Installation Fees	25,451	27,464	29,461	29,547	29,633	29,715	29,785	29,854	30,613	30,688	30,763	30,838	30,913	29,594
25		Total Cash AAC	1,843,873	1,852,649	1,861,440	1,870,245	1,879,050	1,887,293	1,894,294	1,901,295	1,920,890	1,927,904	1,934,918	1,941,932	1,948,946	1,897,287
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	10,906	10,936	10,965	10,994	11,024	11,053	11,083	11,112	11,142	11,171	11,201	11,230	11,260	11,083
31	363	Services to Customers	2,052	2,058	2,063	2,069	2,074	2,080	2,085	2,091	2,097	2,102	2,108	2,113	2,119	2,085
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	12,958	12,993	13,028	13,063	13,098	13,133	13,168	13,203	13,238	13,273	13,308	13,343	13,378	13,168
38																
39	272	Total Sewer AAC	1,856,832	1,865,643	1,874,468	1,883,308	1,892,148	1,900,426	1,907,462	1,914,498	1,934,129	1,941,178	1,948,227	1,955,276	1,962,325	1,910,455

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334 Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331 T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333 Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334 Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335 Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
AUF Sewer Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Florida Public Service Commission

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	1,749,655	1,755,427	1,761,234	1,769,423	1,777,612	1,785,246	1,791,652	1,798,057	1,816,285	1,822,697	1,829,109	1,835,521	1,841,933	1,794,912
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	68,767	69,758	70,745	71,275	71,804	72,333	72,858	73,383	73,993	74,520	75,047	75,574	76,101	72,781
24	363	Service Installation Fees	25,451	27,464	29,461	29,547	29,633	29,715	29,785	29,854	30,613	30,688	30,763	30,838	30,913	29,594
25		Total Cash AAC	1,843,873	1,852,649	1,861,440	1,870,245	1,879,050	1,887,293	1,894,294	1,901,295	1,920,890	1,927,904	1,934,918	1,941,932	1,948,946	1,897,287
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	10,906	10,936	10,965	10,994	11,024	11,053	11,083	11,112	11,142	11,171	11,201	11,230	11,260	11,083
31	363	Services to Customers	2,052	2,058	2,063	2,069	2,074	2,080	2,085	2,091	2,097	2,102	2,108	2,113	2,119	2,085
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	12,958	12,993	13,028	13,063	13,098	13,133	13,168	13,203	13,238	13,273	13,308	13,343	13,378	13,168
38																
39		Total Sewer AAC	1,856,832	1,865,643	1,874,468	1,883,308	1,892,148	1,900,426	1,907,462	1,914,498	1,934,129	1,941,178	1,948,227	1,955,276	1,962,325	1,910,455

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: A-15

Page: 1 of 1

Preparer: R J Pasceri

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

**Schedule of Water and Sewer Advances for Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-16

Page: 1 of 1

Preparer: R J Pasceri

Explanation: Provide the annual **book** balance of Water Advances For Construction for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

(1)		(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-17

Page: 1 of 1

Preparer: R J Pasceri

Explanation: Provide the calculation of working capital using the balance sheet method.
The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) Test Year Avg- FL	(3) Test Year Avg- WTR	(4) Test Year Avg- SWR	(5) Source
1	Balance Sheet Accounts				
2	For All Systems:				
3	Cash	311,087			A-18
4	Accounts Receivable - Customer	1,899,580			A-18
5	Allowance for Bad Debts	(273,278)			A-18
6	Temporary Investments	0			A-18
7	Materials & Supplies	387,846			A-18
8	Unbilled Revenues	1,133,811			A-18
9	Prepayments	234,300			A-18
10	Deferred Rate Case Expense (1/2 unamortized)	777,577			A-18
11	TOTAL CURRENT ASSETS	<u>4,470,922</u>			
12					
13	Less:				
14	Accounts Payable	767,424			A-19
15	Accrued Taxes	(1,129,222)			A-19
16	Accrued Interest	2,272			A-19
17	Misc. Current & Accrued Liabilities	727,426			A-19
18					
19	TOTAL CURRENT & ACC. LIABILITIES	<u>367,901</u>			
20					
21	Net Working Capital Balance Sheet Accounts	<u>4,103,021</u>			
22					
23	Allocation for this Rate Group:				
24			Water	Sewer	
25	Allocation Percentage by Cust Count		0.00%	11.03%	
26	Net WC Balance Sheet Accounts Allocated		0	452,650	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		0	71,557	FWS Ruling
30					GL Account:
31	Other Deferred Debits		0	37,394	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>0</u>	<u>561,601</u>	To A-1, A-2

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

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page: 1 of 1
Preparer: S Szczygiel

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19

Page: 1 of 1

Preparer: S Szczygiel

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

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AUF Sewer Rate Band 2

NET OPERATING INCOME

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Per Books Test Year	Utility Test Year Adjustment	Adjusted Test Year	Pro Forma Adjustments	Pro Forma Adjusted	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	3,360,115	163,002	3,523,117	0	3,523,117	393,645	3,916,762	B-4, E-2
2	Operation & Maintenance	1,836,745	94,751	1,931,496	83,783	2,015,279	5,814	2,021,093	B-6, B-3
3	Depreciation, net of CIAC Amort.,U&U	439,738	53,319	493,057	66,068	559,125	0	559,125	B-14, B-3
4	Amortization	0	11,604	11,604		11,604	0	11,604	B-3
5	Taxes Other Than Income	225,313	74,858	300,171	24,520	324,690	17,714	342,405	B-15, B-3
6	Provision for Income Taxes	331,096	(82,545)	248,551	(77,041)	171,510	142,773	314,283	C-1, B-3
7	OPERATING EXPENSES	2,832,892	151,986	2,984,879	97,330	3,082,209	166,301	3,248,510	
8	NET OPERATING INCOME	527,222	11,016	538,238	(97,330)	440,908	227,345	668,253	
9	RATE BASE	6,910,314	615,962	7,526,276	1,280,473	8,806,749		8,806,749	A-2
10	RATE OF RETURN	7.63%		7.15%		5.01%		7.59%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-3

Page: 1 of 5

Preparer: S Szczygiel

Historical [X] Projected [X]

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Test Year Water	(6) Test Year Sewer	(7) Supporting Schedules
1		ALLOCATION PERCENTS USED BELOW					
2		12/31/09 Customer Count	This Rate Group		0	4,314	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	0.00%	18.34%	
4		For alloc'n of all FL	Count & % of all FL	39,104	0.00%	11.03%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			0	3,523,117	
9		Booked Revenue			NA	3,360,115	
10		Billed less Booked Revenue			NA		E-2w
11		Billed less Booked Revenue				163,002	E-2s
12		TOTAL REVENUE ADJUSTMENTS			NA	163,002	
13							
14	B	OPERATIONS & MAINTENANCE					B-5, B-6
15	601/701	Salaries & Wages - Employees					
16		Net Terminations & New Hires	Total AUF-C and Allocations	46,601	0	8,547	
17		4% Wage Increase eff. 4/1/10 - Direct			0	6,694	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	0	5,692	
19		Reclass Sewer Booked to Water Account			(937)	937	
20		Total Salary Adjustments			(937)	21,871	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	0	12,120	
24							
25	610/710	Purchased Water / Sewer Treatment					
26		Per Books Expense			0	36,676	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr	Zephyr Shores			79	
29		Expense after Price Change Adjustment			0	36,756	
30		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
31		Adjmnt for % Excessive I&I for Sewer		-1.82%		(668)	F-6
32		Expense after adjustments			0	36,088	
33		Total Adjustments			0	(588)	
34							
35	6--/711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			0	173,054	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
41		Expense after Normalization Adjustmnet			0	173,054	
42		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
43		Adjmnt for % Excessive I&I for Sewer		-1.82%		(3,145)	F-6
44		Expense after adjustments			0	169,909	
45		Total Adjustments			0	(3,145)	
46							
47	618/718	Chemicals					
48		Per Books Expense			0	73,131	B-5, B-6
49		Adjustment for Change in Chemical Prices			0	(6,763)	
50		Expense after Price Change Adjustment			0	66,368	
51		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
52		Expense after Normalization Adjustmnet			0	66,368	
53		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
54		Adjmnt for % Excessive I&I for Sewer		-1.82%		(1,206)	F-6
55		Expense after adjustments			0	65,162	
56		Total Adjustments			0	(7,969)	
57							
58	634/734	Contractual Services - Mgmt. Fees					
59		Service Co. 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,087	0	782	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	0	269	
61		Total Adjustments			0	1,051	
62							
63	636/736	Contractual Services - Other					
64		ACO 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,459	0	823	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	0	245	
66		Total Adjustments			0	1,068	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Schedule Year Ended: 12/31/07

Historical [X] Projected [X]

Schedule: B-3

Page: 2 of 5

Preparer: S Szczygiel

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Description		Base Total	Test Year Water	Test Year Sewer	Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS, continued					
2							
3	656/756	Insurance - Vehicle					
4		Effects of carriers' rate increase	Total AUF-C and Allocations	(6,104)	0	(1,120)	
5							
6	657/757	Insurance - General Liability					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	0	4,921	
8							
9	658/758	Insurance - Workman's Comp.					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	0	628	
11							
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	0	(142)	
14							
15	666/766	Reg. Comm. Exp.-Rate Case Amort. Prev. Case	Total and Allocations	375,402			
16		Water & Sewer Alloc %s used in Previous Case	0.00% 17.60%		0	66,056	
17							
18		TOTAL O&M TEST YEAR ADJUSTMENTS			(937)	94,751	
19							
20							
21	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
22		Allocation of Corporate IT	Total FL and Allocations	581,112	0	64,109	
23		Reduction for NU&U (on B-13, B-14)			NA	(10,790)	B-13, B-14
24						0	
25		TOTAL DEPRECIATION ADJUSTMENTS			NA	53,319	
26							
27							
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			NA	11,604	
30					NA	0	
31		TOTAL AMORTIZATION ADJUSTMENTS			NA	11,604	
32							
33							
34	E	TAXES OTHER THAN INCOME TAX					B-15
35	408206	Regulatory Assessment Fees					
36		Adjusted Revenue (from B-1, B-2)			0	3,523,117	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		0	158,540	
38		RAF Per Books			0	151,184	B-15
39		RAF Adjustmnet			NA	7,357	
40							
41	408110	Property Tax					
42		Test Year Per Books				47,346	B-15
43					NA	68,268	
44						115,614	
45			NU&U % of Tangible Plant		0.00%	2.11%	A-5, A-6
46			Less NU&U Portion of Property Taxes		0	(2,440)	
47		Test Year Taxes on U&U Portion				113,174	
48		Property Tax Adjustment				65,829	
49							
50	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701 above			(937)	21,871	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		(72)	1,673	
53							
54		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			(72)	74,858	
55							
56							
57	F	INCOME TAXES					
58		Taxes on Test Year Per Books Income calculated in Section C			NA	331,096	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			NA	248,551	C-1
60		TOTAL INCOME TAX ADJUSTMENTS			NA	(82,545)	
61							
62		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			NA	151,986	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS					
2							
3	B	OPERATIONS & MAINTENANCE					B-5, B-6
4	601/701	Salaries & Wages - Employees					
5		Net Terminations & New Hires	Total AUF-C and Allocations	136,910	0	25,112	
6		4% Wage Increase eff. 4/1/11 - Direct			0	8,360	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	0	7,658	
8		Market-Based Study Increase Phase 2		60,670	0	11,128	
9		Total Adjustments			0	52,258	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	0	1,212	
13							
14	610/710	Purchased Water / Sewer Treatment					
15				0			
16					0		
17							
18		Purchased Sewer Treatment Rate Incr	Zephyr Shores			323	
19							
20	618/718	Chemicals					
21				0			
22					0		
23							
24	634/734	Contractual Services - Mgmt. Fees					
25		Service Co. 2.9% Wage increase eff. 4/1/11	Total FL and Allocations	12,150	0	1,340	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	0	442	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	0	(6,090)	
28		Total Adjustments			0	(4,308)	
29							
30	636/736	Contractual Services - Other					
31		ACO 2.9% Wage increase effective 4/1/11	Total FL and Allocations	7,688	0	848	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	0	410	
33		Total Adjustments			0	1,258	
34							
35							
36							
37	656/756	Insurance - Vehicle					
38		Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	0	218	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	0	1,591	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	0	193	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	0	301	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10			0	30,735
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			0	83,783	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Schedule Year Ended: 12/31/07

Historical [X] Projected [X]

Schedule: B-3

Page: 4 of 5

Preparer: S Szczygiel

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
4	330.4	1.1			-	-	
5	330.4	1.2			-	-	
6	330.4	1.3			-	-	
7	330.4	1.4			-	-	
8	331.4	2			-	-	
9	330.4	3			-	-	
10	361.2	4			-	-	
11	361.2	5 I & I study & improvements - Park Manor			-	889	
12	361.2	6			-	-	
13	380.4	7 WWTP upgrade - Arredondo Farms			-	13,333	
14	355.3	8 Generator for LS #5 - Jasmine Lakes			-	2,500	
15	354.4	9 Walkway & weir replacement - Jasmine Lakes			-	2,031	
16	380.4	10 New air headers and new surge tank - Lake Suzy			-	1,956	
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 Replacement of Reject Tanks - South Seas			-	18,606	
24	320.3	18			-	-	
25	330.4	19			-	-	
26	380.4	20 Wet weather - South Seas			-	19,444	
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 WWTF Security upgrades - Jasmine Lakes			-	336	
38	354.5	32 Sewer Perc pond rehab - The Woods			-	335	
39	320.3	33			-	-	
40	380.4	34 WWTF upgrades - new diffusers - South Seas			-	555	
41	311.2	35			-	-	
42	341.5	36.1			-	-	
43	391.7	36.1 Truck retirement (replaced)			-	(6,154)	
44	341.5	36.2			0	-	
45	391.7	36.2 Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387	-	6,124	
46	340.51	37			0	-	
47	390.71	37 Administrative Assets, IT - AUF Tot & Allocation		44,106	-	8,090	
48		Subtotal of Pro Forma Plant Addition Effects			0	68,045	
49							
50		Reduction for NU&U (on B-13, B-14)			NA	(1,978)	B-13, B-14
51		TOTAL			NA	66,068	
52							
53	D	AMORTIZATION					
54	-				NA	0	
55		TOTAL			NA	0	
56							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) 0 Water	(6) 0 Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	E	TAXES OTHER THAN INCOME TAX					B-15
4	408206	Regulatory Assessment Fees					
5							
6	408110	Property Tax					
7		Pro Forma Tangible Net Plant Additions (from A-3)			0	1,196,484	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	0	20,984		
9		NU&U Composite Percent from A-5, A-6		0.00%	2.20%		
10		Reduction for NU&U		0	(462)		
11		Additional Property Taxes, U&U			0	20,522	
12							
13	408121	Payroll Tax			0	52,258	
14		Salary & Wage Adjustments in accounts 601/701 above			0	3,998	
15		Add'l Payroll Taxes on those Adjustments @	7.65%		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			0	24,520	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			NA	248,551	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			NA	171,510	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			NA	(77,041)	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			NA	97,330	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			NA	393,645	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			NA	5,814	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		NA	17,714	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			NA	3,523,117	B-1, B-2
44		Plus Required Revenue Adjustment			NA	393,645	
45		Rate Year Revenue at Proposed Rates			NA	3,916,762	
46							
47		Less Operating Expenses Before Income Taxes			NA	(2,934,226)	B-1, B-2
48		Less Interest Expense	Rate Base times	1.91%	NA	(167,803)	D-1
49		Taxable Income			NA	814,733	
50		Income Tax at Composite Rate of	38.575%		NA	314,283	
51		Less Income Tax at Present Rates			NA	(171,510)	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			NA	142,773	

Test Year Operating Revenues

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) WATER		(2)	(3) SEWER		(4)
	Account No. and Description		Revenues	Account No. and Description		Revenues
1	WATER SALES			SEWER SALES		
2	460.1	Unmetered Water Revenue	NA	521.1	Flat Rate - Residential	1,232
3	461.1	Metered - Residential	NA	521.2	Flat Rate - Commercial	-
4	461.2	Metered - Commercial	NA	521.3	Flat Rate - Industrial	-
5	461.3	Metered - Industrial	NA	521.4	Flat Rate - Public Authorities	-
6	461.4	Metered - Public Authorities	NA	521.5	Flat Rate - Multi-Family	-
7	461.5	Metered - Multi-Family	NA	521.6	Flat Rate - Other	-
8	461.6	Metered - Other	NA	522.1	Measured - Residential	2,641,789
9	462.1	Public Fire Protection	NA	522.2	Measured - Commercial	809,738
10	462.2	Private Fire Protection	NA	522.3	Measured - Industrial	-
11	464.0	Other Sales - Public Authorities	NA	522.4	Measured - Public Authorities	-
12	465.0	Irrigation Customers	NA	522.5	Measured - Multi-Family	-
13	466.0	Sales for Resale	NA	523.0	Other Sales - Public Authorities	-
14	467.0	Interdepartmental Sales	NA	524.0	Revenues From Other Systems	-
15	475.0	Unbilled Revenues	NA	525.0	Interdepartmental Sales	-
16				526.0	Effluent	-
17				527.0	Unbilled Revenues	-
18				540.5	Flat Rate - Reuse	(93,300)
19	TOTAL WATER SALES		0	TOTAL SEWER SALES		3,359,459
20						
21	OTHER WATER REVENUES			OTHER SEWER REVENUES		
22	470.0	Forfeited Discounts	NA	531.0	Sale Of Sludge	-
23	471.0	Misc. Service Revenues	NA	532.0	Forfeited Discounts	-
24	472.0	Rents From Water Property	NA	534.0	Rents From Sewer Property	-
25	473.0	Interdepartmental Rents	NA	535.0	Interdepartmental Rents	-
26	474.04	Other Water Revenues	NA	536.0	Other Sewer Revenues	656
27	TOTAL OTHER WATER REVENUES		0	TOTAL OTHER SEWER REVENUES		656
28						
29	TOTAL WATER OPERATING REVENUES		0	TOTAL SEWER OPERATING REVENUES		3,360,115

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-5

Page: 1 of 2

Preparer: S Szczygiel

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

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

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

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

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

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

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-6

Page: 1 of 2

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Acct		Test Year	Test Year	Test Year	Pro Forma	
No.	No.	Account Name	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma
1	701	Salaries & Wages - Employees	252,329	21,871	274,200	52,258	326,458
2	703	Salaries & Wages - Officers, Exec.	8,877	0	8,877	0	8,877
3	704	Employee Pensions & Benefits	81,111	12,120	93,231	1,212	94,443
4	710	Purchased Sewage Treatment	36,676	(588)	36,088	323	36,411
5	711	Sludge Removal Expense	238,951	0	238,951	0	238,951
6	715	Purchased Power	173,054	(3,145)	169,909	0	169,909
7	716	Fuel for Power Production	2,153	0	2,153	0	2,153
8	718	Chemicals	73,131	(7,969)	65,162	0	65,162
9	720	Materials & Supplies	37,823	0	37,823	0	37,823
10	731	Contractual Services - Engineering	1,159	0	1,159	0	1,159
11	732	Contractual Services - Accounting	4,593	0	4,593	0	4,593
12	733	Contractual Services - Legal	58,574	0	58,574	0	58,574
13	734	Contractual Services - Mgmt. Fees	323,243	1,051	324,294	(4,308)	319,987
14	735	Contractual Services - Testing	62,436	0	62,436	0	62,436
15	736	Contractual Services - Other	328,571	1,068	329,640	1,258	330,898
16	741	Rental of Building/Real Prop.	14,283	0	14,283	0	14,283
17	742	Rental of Equipment	0	0	0	0	0
18	750	Transportation Expenses	53,836	0	53,836	0	53,836
19	756	Insurance - Vehicle	5,531	(1,120)	4,412	218	4,630
20	757	Insurance - General Liability	27,078	4,921	32,000	1,591	33,591
21	758	Insurance - Workman's Comp.	4,134	628	4,762	193	4,956
22	759	Insurance - Other	6,179	(142)	6,037	301	6,338
23	760	Advertising Expense	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	66,056	66,056	30,735	96,790
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0
26	770	Bad Debt Expense	8,746	0	8,746	0	8,746
27	775	Miscellaneous Expense	34,276	0	34,276	0	34,276
28							
29		TOTAL WATER O & M EXPENSES	1,836,745	94,751	1,931,496	83,783	2,015,279

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

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Acct No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Total Per Books Annual
1	701	Salaries & Wages - Employees	21,358	20,386	20,838	19,300	18,286	17,084	18,965	19,331	21,582	22,937	23,622	28,641	252,329
2	703	Salaries & Wages - Officers, Exec.	693	703	709	692	775	613	662	2,576	700	861	(1,007)	898	8,877
3	704	Employee Pensions & Benefits	6,051	5,845	6,602	6,320	6,099	5,414	6,043	3,579	7,014	11,553	8,542	8,049	81,111
4	710	Purchased Sewage Treatment	5,985	-	2,235	2,235	1,386	3,141	1,934	3,614	2,808	3,515	3,515	6,309	36,676
5	711	Sludge Removal Expense	24,908	22,976	28,158	19,616	15,250	27,958	9,365	20,263	21,612	15,042	11,775	22,029	238,951
6	715	Purchased Power	11,650	16,865	14,864	14,295	14,478	13,496	13,855	14,281	13,771	14,613	14,528	16,357	173,054
7	716	Fuel for Power Production	-	948	-	-	-	-	-	-	-	-	-	1,204	2,153
8	718	Chemicals	6,303	7,004	7,006	5,118	6,421	7,500	6,548	6,857	5,313	4,075	4,785	6,201	73,131
9	720	Materials & Supplies	2,476	5,819	2,946	2,722	2,199	1,584	1,158	1,781	5,565	1,930	3,271	6,374	37,823
10	731	Contractual Services - Engineering	120	120	120	120	101	7,744	(7,582)	81	81	92	81	81	1,159
11	732	Contractual Services - Accounting	834	773	455	455	(727)	455	455	455	360	360	360	360	4,593
12	733	Contractual Services - Legal	4,280	11,055	-	5,923	193	20,000	4,336	5,176	7,609	-	-	-	58,574
13	734	Contractual Services - Mgmt. Fees	55,138	60,116	(29,859)	28,647	16,155	35,215	26,359	30,079	27,435	21,510	26,790	25,658	323,243
14	735	Contractual Services - Testing	6,511	3,387	5,488	7,221	3,974	4,134	7,030	4,141	3,636	7,415	4,118	5,380	62,436
15	736	Contractual Services - Other	25,307	23,352	31,775	19,592	21,972	26,232	37,436	24,754	35,313	15,790	28,876	38,174	328,571
16	741	Rental of Building/Real Prop.	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	14,283
17	742	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	750	Transportation Expenses	3,754	4,503	3,558	4,009	6,259	4,918	4,260	4,543	3,695	5,177	4,598	4,561	53,836
19	756	Insurance - Vehicle	509	509	509	509	509	509	509	509	364	364	364	364	5,531
20	757	Insurance - General Liability	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,652	2,652	2,652	2,652	27,078
21	758	Insurance - Workman's Comp.	287	305	302	293	293	263	282	296	394	482	438	501	4,134
22	759	Insurance - Other	521	521	521	521	521	521	521	521	502	502	502	502	6,179
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	8,846	30,966	(10,592)	11,038	16,417	13,743	15,314	(103,650)	9,974	4,656	4,598	7,437	8,746
27	775	Miscellaneous Expense	3,860	2,202	1,172	1,586	1,956	1,794	2,698	1,934	5,176	3,449	1,710	6,741	34,276
28															
29		TOTAL WATER O & M EXPENSES	192,640	221,608	90,055	153,461	135,766	195,567	153,398	44,370	176,746	138,167	145,307	189,661	1,836,745

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Sewer Rate Band 2

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

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

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	Prior Test Year	Test Year	Difference	% Difference
			2007	Adjusted		
1	701	Salaries & Wages - Employees	304,360	274,200	(30,160)	-9.9%
2	703	Salaries & Wages - Officers, Exec.	25,994	8,877	(17,117)	-65.8%
3	704	Employee Pensions & Benefits	88,154	93,231	5,077	5.8%
4	710	Purchased Sewage Treatment	36,225	36,088	(137)	-0.4%
5	711	Sludge Removal Expense	274,137	238,951	(35,186)	-12.8%
6	715	Purchased Power	166,855	169,909	3,054	1.8%
7	716	Fuel for Power Production	564	2,153	1,589	281.7%
8	718	Chemicals	99,152	65,162	(33,990)	-34.3%
9	720	Materials & Supplies	34,822	37,823	3,001	8.6%
10	731	Contractual Services - Engineering	2,859	1,159	(1,700)	-59.5%
11	732	Contractual Services - Accounting	3,446	4,593	1,147	33.3%
12	733	Contractual Services - Legal	7,588	58,574	50,986	672.0%
13	734	Contractual Services - Mgmt. Fees	91,754	324,294	232,540	253.4%
14	735	Contractual Services - Testing	98,857	62,436	(36,422)	-36.8%
15	736	Contractual Services - Other	391,147	329,640	(61,507)	-15.7%
16	741	Rental of Building/Real Prop.	38,310	14,283	(24,027)	-62.7%
17	742	Rental of Equipment	1,806	0	(1,806)	-100.0%
18	750	Transportation Expenses	61,327	53,836	(7,491)	-12.2%
19	756	Insurance - Vehicle	4,655	4,412	(243)	-5.2%
20	757	Insurance - General Liability	17,129	32,000	14,871	86.8%
21	758	Insurance - Workman's Comp.	2,776	4,762	1,986	71.5%
22	759	Insurance - Other	6,088	6,037	(51)	-0.8%
23	760	Advertising Expense	(5,618)	0	5,618	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	43,690	66,056	22,366	51.2%
25	767	Reg. Comm. Exp. - Other	21,191	0	(21,191)	-100.0%
26	770	Bad Debt Expense	3,815	8,746	4,931	129.3%
27	775	Miscellaneous Expense	38,250	34,276	(3,974)	-10.4%
28						
29						
30		TOTAL SEWER O & M EXPENSES	1,859,333	1,931,496	72,163	3.9%
31						
32		Total Customers (EOY)	4,943	4,845	(98)	0.00%
33		Consumer Price Index - U				8.84%
31		Growth Plus Inflation				8.84%

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissic

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1)		(3)	
	Acct No.	Account Name	Explanation	
1	701	Salaries & Wages - Employees		
2	703	Salaries & Wages - Officers, Exec.		
3	704	Employee Pensions & Benefits		
4	710	Purchased Sewage Treatment		
5	711	Sludge Removal Expense		
6	715	Purchased Power		
7	716	Fuel for Power Production	Fuel for Generators and portable emergency pumps increased due to Propane, Regular and Diesel price increases	
8	718	Chemicals		
9	720	Materials & Supplies		
10	731	Contractual Services - Engineering		
11	732	Contractual Services - Accounting	Increase in annual audit costs	
12	733	Contractual Services - Legal	Increase in Legal costs and a change in the allocation of legal costs from Misc Expense to a direct line charge.	
13	734	Contractual Services - Mgmt. Fees	Shift in recording of Regional and Corporate Admin allocations from Misc Expenses to Management Fees and an increase in annual management fees	
14	735	Contractual Services - Testing		
15	736	Contractual Services - Other		
16	741	Rental of Building/Real Prop.		
17	742	Rental of Equipment		
18	750	Transportation Expenses		
19	756	Insurance - Vehicle		
20	757	Insurance - General Liability	Increase in state's claims history which results in a higher allocation of total premium	
21	758	Insurance - Workman's Comp.	Increase in state's claims history which results in a higher allocation of total premium	
22	759	Insurance - Other		
23	760	Advertising Expense		
24	766	Reg. Comm. Exp. - Rate Case Amort.	2008 AUF Rate Case Deferred Rate case amortization began in April 2009	
25	767	Reg. Comm. Exp. - Other		
26	770	Bad Debt Expense	Increase in bad debt due to Rate increases in 2009 and an increase in customer write-offs to collection agencies due to economic conditions	
27	775	Miscellaneous Expense		

Contractual Services**Florida Public Service Commission****AUF Sewer Rate Band 2**

Schedule: B-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: S Szczygiel

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

B-10

Page:

1 of 1

Preparer:

S Szczygiel

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Holland Knight	300.00	70,350	Legal		
3	<u>Sub-Total Legal</u>			70,350			
4							
5	<u>Consulting & Other Experts</u>						
		Timothy P. Ward, CPA	107.00	85,029	Consulting	Deferred taxes, U&U, EUW, I&I calculations; engineering schedules & appendix; MFR review; 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	0.00%	0	18.34%	122,940		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		0		30,735		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		0		46,102		
40							
41	Method of Allocation Between Systems (Provide Calculation):						
42	Note: Allocation is by # of customers of the systems in this rate case filing; calculations are on Schedule B-3.						

Analysis of Major Maintenance Projects

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-11

Page: 1 of 1

Preparer: S Szczygiel

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

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

Allocation of Expenses
Intercompany Expenses Per Books
AUF Sewer Rate Band 2

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

Florida Public Service Commission

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

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

Line No.	(1) Acct. No.		(3) Description	(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	0.00%	11.12%		11.12%	# Custs	-	4,593		4,593	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	0.00%	10.15%		10.15%	# Custs	-	214,802		214,802	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	0.00%	11.12%		11.12%	# Custs	-	76,389		76,389	687,235
15	641	741	Rental of Building/Real Prop.									-	-
16	642	742	Rental of Equipment									-	-
17	650	750	Transportation Expenses									-	-
18	656	756	Insurance - Vehicle	0.00%	11.12%		11.12%	# Custs	-	5,531		5,531	49,736
19	657	757	Insurance - General Liability	0.00%	11.11%		11.11%	# Custs	-	27,078		27,078	243,824
20	658	758	Insurance - Workman's Comp.	0.00%	9.70%		9.70%	% Labor	-	4,134		4,134	42,632
21	659	759	Insurance - Other	0.00%	11.11%		11.11%	# Custs	-	6,179		6,179	55,596
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amor									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense									-	-

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
AUF Sewer Rate Band 2
Docket No. 100330-WS

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

Florida Public Service Commission

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

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

Line No.	(1) (2) Acct. No.		(3) Description	(4) (5) (6) (7) Allocation Percentages				(8) Allocation Method	(9) (10) (11) (12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.	0.00%	9.10%		9.10%	% Labor	-	8,877		8,877	97,562
3	604	704	Employee Pensions & Benefits	0.00%	9.68%		9.68%	% Labor	-	81,110		81,110	837,622
4	610	710	Purchased Water/Sewage Trtmnt									-	-
5	615	715	Purchased Power									-	-
6	616	716	Fuel for Purchased Power									-	-
7	618	718	Chemicals									-	-
8	620	720	Materials & Supplies									-	-
9	631	731	Contractual Services - Engineering									-	-
10	632	732	Contractual Services - Accounting									-	-
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	0.00%	11.11%		11.11%	# Custs	-	90,108		90,108	810,983
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other									-	-
15	641	741	Rental of Building/Real Prop.									-	-
16	642	742	Rental of Equipment									-	-
17	650	750	Transportation Expenses	0.00%	11.11%		11.11%	# Custs	-	53,836		53,836	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 Amor									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense	0.00%	11.12%		11.12%	# Custs	-	5,058		5,058	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R J Pasceri

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-14

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Adjusted Expense	(6) Historical Test Year 2007 Non-Used & Useful %		(7) Pro Forma Adjustments Expense		(8) Pro Forma Adjustments Expense		(9) Pro Forma Adjustments Expense	
1	INTANGIBLE PLANT											
2	351.1 Organization	366	0	366	0.00%	0	0	0	0	0	0	0
3	352.1 Franchises	195	0	195	0.00%	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	75	0	75	0.00%	0	0	0	0	0	0	0
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	502	0	502	0.00%	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment	849	0	849	0.00%	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	38,899	0	38,899	3.07%	1,194	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	34,090	0	34,090	3.07%	1,047	889	27	0	0	0	0
11	362.2 Special Collecting Structures	4,307	0	4,307	0.00%	0	0	0	0	0	0	0
12	363.2 Services to Customers	4,137	0	4,137	0.00%	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices	2,505	0	2,505	0.00%	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	28	0	28	0.00%	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	209	0	209	0.00%	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT											
17	353.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	2,336	0	2,336	0.00%	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	48	0	48	0.00%	0	2,500	0	0	0	0	0
20	370.3 Receiving Wells	5,511	0	5,511	0.00%	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	61,571	0	61,571	0.00%	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	376	0	376	0.00%	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT											
24	353.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	37,433	0	37,433	3.47%	1,298	2,367	82	0	0	0	0
26	355.4 Power Generation Equipment	9,305	0	9,305	0.00%	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	209,159	0	209,159	3.47%	7,251	53,894	1,868	0	0	0	0
28	381.4 Plant Sewers	10,498	0	10,498	0.00%	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	2,402	0	2,402	0.00%	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	14,766	0	14,766	0.00%	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT											
32	353.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	1,803	0	1,803	0.00%	0	335	0	0	0	0	0
34	355.5 Power Generation Equipment	23	0	23	0.00%	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	2,232	0	2,232	0.00%	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	895	0	895	0.00%	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	19,719	0	19,719	0.00%	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0.00%	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	53	0	53	0.00%	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6 Franchises	0	0	0	0.00%	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	20	0	20	0.00%	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0.00%	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0.00%	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	25	0	25	0.00%	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	334	0	334	0.00%	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	45	0	45	0.00%	0	0	0	0	0	0	0
50	GENERAL PLANT											
51	353.7 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	32,282	0	32,282	0.00%	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	1,209	0	1,209	0.00%	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	64,109	64,109	0.00%	0	8,090	0	0	0	0	0
55	391.7 Transportation Equipment	19,409	0	19,409	0.00%	0	(30)	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0.00%	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	1,625	0	1,625	0.00%	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	948	0	948	0.00%	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	4,044	0	4,044	0.00%	0	0	0	0	0	0	0
60	396.7 Communication Equipment	426	0	426	0.00%	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	765	0	765	0.00%	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	19,806	0	19,806	0.00%	0	0	0	0	0	0	0
63	TOTAL DEPRECIATION EXPENSE	545,232	64,109	609,341		10,790	68,045	1,978				
64												
65	407321 (LESS) AMORTIZATION OF CIAC	(105,493)		(105,493)		0	0	0				
66	NET DEPRECIATION EXPENSE	439,738	64,109	503,847		10,790	68,045	1,978				

Taxes Other Than Income

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes	RE & Personal Property Tax on U&U	Other	Total
Water						
1	Test Year Per Books	NA	NA	NA		NA
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	NA				NA
5	Property Tax Reclass & NU&U Adj			NA		NA
6	Payroll Adjustments		NA			NA
7	Total Test Year Adjustments	NA	NA	NA	NA	NA
8	Adjusted Test Year	NA	NA	NA	NA	NA
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		NA			NA
12	Pro Forma Plant in Service Additions			NA		NA
13	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
14	Adjusted Pro Forma	NA	NA	NA	NA	NA
15						
16	RAFTs Assoc. with Revenue Increase	NA				NA
17						
18	Total Pro Forma	NA	NA	NA	NA	NA
Sewer						
19	Test Year Per Books	151,184	26,783	47,346		225,313
20						
21	Adjustments to Test Year (Explain)					
22	RAF on Adj'd Rev - RAF Per Books	7,357				7,357
23	Property Tax Reclass & NU&U Adj			65,829		65,829
24	Payroll Adjustments		1,673			1,673
25	Total Test Year Adjustments	7,357	1,673	65,829	0	74,858
26	Adjusted Test Year	158,540	28,456	113,174	0	300,171
27						
28	Pro Forma Adjustments (Explain)					
29	Payroll Tax Adjustments		3,998			3,998
30	Pro Forma Plant in Service Additions			20,522		20,522
31	Total Pro Forma Adjustments	0	3,998	20,522	0	24,520
32	Adjusted Pro Forma	158,540	32,454	133,696	0	324,690
33						
34	RAFTs Assoc. with Revenue Increase	17,714				17,714
35						
36	Total Pro Forma	176,254	32,454	133,696	0	342,405

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

**AUF Sewer Rate Band 2
TAX SCHEDULES**

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

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

(1)		(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	NA	NA	NA	NA	NA	C-2
2	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
3	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
4	ITC Amortization	NA	NA	NA	NA	NA	C-7
5	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
6	Total Income Tax Expense	NA	NA	NA	NA	NA	
Sewer							
7	Current Tax Expense	331,096	(61,486)	269,611	(77,041)	192,570	C-2
8	Deferred Income Tax Expense	0	(21,060)	(21,060)	0	(21,060)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	331,096	(82,545)	248,551	(77,041)	171,510	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Water					Sewer			
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	NA	NA	NA	NA	NA	858,319	(71,529)	786,789	(174,371)	612,418	B-1, B-2
2	Less: Interest Charges	NA	NA	NA	NA	NA	0	(142,457)	(142,457)	(25,346)	(167,803)	C-3
3												
4	Taxable Income	0	0	0	0	0	858,319	(213,987)	644,332	(199,717)	444,615	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	NA	NA	0	NA	-	0	0	0	0	C-4
8	Timing Differences	NA	NA	NA	0	NA	-	(54,594)	(54,594)	0	(54,594)	C-5
9	Total Schedule M Adjustments	0	0	0	0	0	0	(54,594)	(54,594)	0	(54,594)	
10												
11	Taxable Income Before State Taxes	0	NA	0	NA	0	858,319	(159,393)	698,926	(199,717)	499,209	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	0	NA	0	NA	0	47,208	(8,767)	38,441	(10,984)	27,457	
15												
16	Federal Taxable Income	0	NA	0	NA	0	811,111	(150,626)	660,485	(188,733)	471,753	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	0	NA	0	NA	0	283,889	(52,719)	231,170	(66,056)	165,113	
20												
21	Less: Investment Tax Credit Realized This Year	0	NA	0	NA	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	0	NA	0	0	0	283,889	(52,719)	231,170	(66,056)	165,113	
24												
25	Summary:											
26	Current State Income Tax	0	NA	0	NA	0	47,208	(8,767)	38,441	(10,984)	27,457	
27	Current Federal Income Tax	0	NA	0	NA	0	283,889	(52,719)	231,170	(66,056)	165,113	
28												
29	Total Current Income Tax Expense (To C-1)	0	NA	0	0	0	331,096	(61,486)	269,611	(77,041)	192,570	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Water			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	0	0	Note*	0	141,899	141,899	Note*		
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0			
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*		
4	Other Interest Expense	0	0	0		0	558	558			
5	Less: AFUDC	0	0	0		0	0	0			
6	ITC Interest Synchronization	0	0	0		0	0	0		C-7	
7	Total Used For Tax Calculation	0	0	0		0	142,457	142,457			

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

• Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	0		7,526,276	
Weighted Cost of Long Term Debt (D-1)	0.00%	0	1.89%	141,899
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		141,899

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Pro Forma

Historical [] Projected [X]

Schedule: C-3

Page: 2 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(5) Test Yr Adjusted	(6) Sewer			(8) Supporting Schedules
		(2) Test Yr Adjusted	(3) Pro Forma Adjustments	(4) Pro Forma Adjusted		(6) Test Yr Adjusted	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	
1	Interest on Long-Term Debt	0	0	0	Note*	141,899	25,346	167,245	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	0	0	0		558	0	558	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	0	0		142,457	25,346	167,803	

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)	0		8,806,749	
Weighted Cost of Long Term Debt (D-1)	1.90%	0	1.90%	167,245
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		167,245

Book/Tax Differences - Permanent**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-4

Page: 1 of 1

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No. 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		0	0	0	439,738	86,952	526,690	
4 Book Depreciation & Amortization	NA	NA	NA	NA	439,738	64,109	503,847	B-13,14
5								
6 Depreciation Difference		0	0	0	0	22,843	22,843	
7								
8 Other Timing Differences (Itemize):								
9 Bad Debts		0	0	0	0	(4,739)	(4,739)	
10 Rate Case		0	0	0	0	(61,529)	(61,529)	
11 Loss on abandon		0	0	0	0	(11,169)	(11,169)	
12								
13 Total Timing Differences (To C-2)		0	0	0	0	(54,594)	(54,594)	
14								
15 State Tax Rate		5.5%		5.5%	5.5%		5.5%	
16 State Deferred Taxes		0	0	0	0	(3,003)	(3,003)	
17								
18 Timing Differences for Fed. Taxes		0	0	0	0	(51,591)	(51,591)	
19								
20 Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
21 Federal Deferred Taxes		0	0	0	0	(18,057)	(18,057)	
22								
23 Total Deferred Taxes (to C-1)		0	0	0	0	(21,060)	(21,060)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Account No. 283			Account No. ____						
Line		Deferred Tax Liability						Net Deferred Income Taxes			
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total	
WATER											
1	2006	0	0	0				0	0	0	
2	2007	0	0	0				0	0	0	
3	2008	0	0	0				0	0	0	
4	2009	0	0	0				0	0	0	
5	Test Yr	0	0	0				0	0	0	
SEWER											
6	2006	21,874	131,540	153,413				21,874	131,540	153,413	
7	2007	20,880	125,566	146,447				20,880	125,566	146,447	
8	2008	52,619	316,434	369,053				52,619	316,434	369,053	
9	2009	49,617	298,377	347,994				49,617	298,377	347,994	
10	Test Yr	49,669	298,693	348,362				49,669	298,693	348,362	

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 2 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
Account No. 28306					
Deferred State Tax Liability					
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2006	0	0	0	
2	2007	0	0	0	
3	2008	0	0	0	
4	2009	0	0	0	
5	Test Yr	0	0	0	
SEWER					
6	2006	16,126	5,747	21,874	
7	2007	21,874	(993)	20,880	
8	2008	20,880	31,739	52,619	
9	2009	52,619	(3,003)	49,617	
10	Test Yr	49,617	52	49,669	

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 3 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
Account No. 28305					
Deferred Federal Tax Liability					
Line			Beginning	Current	Ending
No.	Year		Balance	Year	Balance
				Change	
WATER					
1	2006		0	0	0
2	2007		0	0	0
3	2008		0	0	0
4	2009		0	0	0
5	Test Yr		0	0	0
SEWER					
6	2006		96,978	34,561	131,540
7	2007		131,540	(5,973)	125,566
8	2008		125,566	190,867	316,434
9	2009		316,434	(18,057)	298,377
10	Test Yr		298,377	316	298,693

Investment Tax Credits - Analysis

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 1 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 3 of 4

Preparer: W Jerdon

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 4 of 4

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-8

Page: 1 of 1

Preparer: D Moy Kelly

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

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

See Note

Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)	0				From
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 Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-9

Page: 1 of 1

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: C-10

Page: 1 of 1

Preparer: W Jerdon

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

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

**AUF Sewer Rate Band 2
CAPITAL SCHEDULES**

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

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ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED

EXHIBIT
NUMBER

EXHIBIT
NUMBER

EXHIBIT TITLE

101

101

Exhibit 101 - [illegible]

102

102

Exhibit 102 - [illegible]

103

103

Exhibit 103 - [illegible]

104

104

Exhibit 104 - [illegible]

105

105

Exhibit 105 - [illegible]

106

106

Exhibit 106 - [illegible]

107

107

Exhibit 107 - [illegible]

Schedule of Requested Cost of Capital

13 Month Average balance

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

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Test Yr	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	0	0.00%	5.10%	0.00%		D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%		D-2
3	Preferred Stock	0	0.00%		0.00%		D-2
4	Common Stock	0	0.00%	9.67%	0.00%		D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	0	0.00%		0.00%		
SEWER							
9	Long-Term Debt	2,779,997	36.94%	5.10%	1.89%		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	4,388,802	58.31%	9.67%	5.64%		D-2
13	Customer Deposits	9,299	0.12%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	348,178	4.63%	0.00%	0.00%		D-2
15							
16	Total	7,526,276	100.00%		7.53%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	2,779,997	36.94%	5.10%	1.89%	141,899	
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	4,388,802	58.31%	9.67%	5.64%	424,614	
21	Customer Deposits	9,299	0.12%	6.00%	0.01%	558	
22	Accumulated Deferred Income Taxes	348,178	4.63%	0.00%	0.00%	0	
23							
24	Total	7,526,276	100.00%		7.53%	567,071	

Schedule of Requested Cost of Capital

13 Month Average balance

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

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

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

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

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	0	0.00%	5.10%	0.00%		D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
4	Common Stock	0	0.00%	9.67%	0.00%		D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	0	0.00%		0.00%		
SEWER							
9	Long-Term Debt	3,276,553	37.21%	5.10%	1.90%		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	5,172,719	58.74%	9.67%	5.68%		D-2
13	Customer Deposits	9,299	0.11%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	348,178	3.95%	0.00%	0.00%		D-2
15							
16	Total	8,806,749	100.00%		7.59%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	3,276,553	37.21%	5.10%	1.90%	167,245	
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	5,172,719	58.74%	9.67%	5.68%	500,457	
21	Customer Deposits	9,299	0.11%	6.00%	0.01%	558	
22	Accumulated Deferred Income Taxes	348,178	3.95%	0.00%	0.00%	0	
23							
24	Total	8,806,749	100.00%		7.59%	668,260	

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

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

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: D Moy Kelly

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Test Year	Reconciliation	Reconciled	Reconciled	
No.	Class of Capital	Average†	Adjustments	To Test Yr	To Pro Forma	Supporting
			Pro rata •	Rate Base	Rate Base	Schedules
Water						
1	Long-Term Debt	0		0	0	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	0		0	0	
5	Customer Deposits	0		0	0	D-7
6	Accumulated Deferred Income Taxes	0		0	0	C-6
7						
8	Total	0	0	0	0	A-1
Sewer						
9	Long-Term Debt	2,779,997		2,779,997	3,276,553	D-5
10	Short-Term Debt	0		0	0	D-4
11	Preferred Stock	0		0	0	D-3
12	Common Stock	4,388,802		4,388,802	5,172,719	
13	Customer Deposits	9,299		9,299	9,299	D-7
14	Accumulated Deferred Income Taxes	348,178		348,178	348,178	C-6
15						
16	Total	7,526,276	0	7,526,276	8,806,749	A-2

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

* List corresponding adjustments to rate base below:

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

Preferred Stock Outstanding

Florida Public Service Commission

AUF Sewer Rate Band 2
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

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

Utility [X] or Parent [X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	There is no Preferred Stock for this subsidiary nor its parent												

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

Historical Test Year Ending April 30, 2010

Schedule: D-4

Page: 1 of 1

Preparer: D Moy Kelly

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

AUF Sewer Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5
Page: 1 of 2
Preparer: D Moy Kelly

Utility [X] or Parent []

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year.
Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

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

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

Cost of Long-Term Debt

AUF Sewer Rate Band 2
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5
Page: 2 of 2
Preparer: D Moy Kelly

Utility [] or Parent [X]

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line				Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ ((4)-(6)-(7))
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

AUF Sewer Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

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.

Schedule: D-6
Page: 1 of 2
Preparer: D Moy Kelly

printed 8/26/2010 12:18 PM

Cost of Variable Rate Long-Term Debt

AUF Sewer Rate Band 2
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

Florida Public Service Commission

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

Utility [] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-7

Page: 1 of 1

Preparer: S Szczygiel

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	(5)
Line		Beginning	Deposits	Deposits	Ending
No.	Month & Year	Balance	Received	Refunded	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	Allocation
17				of all-FL	
18		Water		0.00%	0
19					
20		Sewer		11.03%	9,299

**AUF Sewer Rate Band 2
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Sewer	E-1s	108
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Rate Schedule - Water

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	-	-	-	-	NA	NA
3	3/4"	-	-	-	-	NA	NA
4	1"	-	-	-	-	NA	NA
5	1-1/2"	-	-	-	-	NA	NA
6	2"	-	-	-	-	NA	NA
7	3"	-	-	-	-	NA	NA
8	4"	-	-	-	-	NA	NA
9	6"	-	-	-	-	NA	NA
10	8"	-	-	-	-	NA	NA
11	10"	-	-	-	-	NA	NA
12	<i>Gallonage Charge</i>						
13	Block 1	-	-	-	-	NA	NA
14	Block 2	-	-	-	-	NA	NA
15	Block 3	-	-	-	-	NA	NA
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"	-	-	-	-	NA	NA
20	3/4"	-	-	-	-	NA	NA
21	1"	-	-	-	-	NA	NA
22	1-1/2"	-	-	-	-	NA	NA
23	2"	-	-	-	-	NA	NA
24	3"	-	-	-	-	NA	NA
25	4"	-	-	-	-	NA	NA
26	6"	-	-	-	-	NA	NA
27	8"	-	-	-	-	NA	NA
28	10"	-	-	-	-	NA	NA
29	<i>Gallonage Charge</i>	-	-	-	-	NA	NA
30							
31	Irrigation						
32	5/8" X 3/4"	-	-	-	-	NA	NA
33	3/4"	-	-	-	-	NA	NA
34	1"	-	-	-	-	NA	NA
35	1-1/2"	-	-	-	-	NA	NA
36	2"	-	-	-	-	NA	NA
37	3"	-	-	-	-	NA	NA
38	4"	-	-	-	-	NA	NA
39	<i>Gallonage Charge</i>						
40	Block 1	-	-	-	-	NA	NA
41	Block 2	-	-	-	-	NA	NA
42	Block 3	-	-	-	-	NA	NA
43	Block 4	-	-	-	-	NA	NA
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"	-	-	-	-	NA	NA
48	3"	-	-	-	-	NA	NA
49	4"	-	-	-	-	NA	NA
50	6"	-	-	-	-	NA	NA
51	8"	-	-	-	-	NA	NA
52	10"	-	-	-	-	NA	NA

35% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 2

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	34.96	35.44	-	35.44	35.44	37.87
3							
4	Gallage cap (gallons)	6,000	6,000	-	6,000	6,000	6,000
5	Gallage Charge, Capped	7.01	7.11	-	7.11	7.11	9.53
6							
7							
8	General Service						
9	5/8" X 3/4"	34.96	35.44	-	35.44	35.44	37.87
10	3/4"	52.44	53.16	-	53.16	53.16	56.81
11	1"	87.40	88.60	-	88.60	88.60	94.68
12	1-1/2"	174.80	177.19	-	177.19	177.19	189.36
13	2"	279.69	283.52	-	283.52	283.52	302.97
14	3"	559.37	567.03	-	567.03	567.03	605.94
15	4"	874.02	885.99	-	885.99	885.99	946.78
16	6"	1,748.04	1,771.89	-	1,771.89	1,771.89	1,893.57
17	8"	2,796.87	2,835.19	-	2,835.19	2,835.19	3,029.70
18	10"	4,020.50	4,075.58	-	4,075.58	4,075.58	4,355.20
19	Gallage charge	8.41	8.53	-	8.53	8.53	11.43
20							
21	Flat Rate						
22	(Only Systems with FR customers; list of all Flat Rates is on Page 2.)						
23	Residential Wastewater Only (RWO)						
24							
25	Sunny Hills	55.68	56.44		56.44	677.28	
26	Zephyr Shores	46.38	47.02		47.02	564.23	
27							
28							
29	All Systems Proposed Res						73.91
30	Gen. Svc. Wastewater Only						
31	All Systems Proposed Gen Svc						475.78
32	Reuse per Sprinkler Head	-	-		-	-	0.50
33	Reuse Flat Rate	-	-		-	-	-

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-1s

Page: 2 of 2

Preparer: T Rendell

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

Line No.	(1) System	(2) Rate Group	(3) Prior to Filing Residential	(4) Prior to Filing Gen'l Service
1				
2				
3				
4				
5				
6				
7	Arredondo Farms	AUF-S2	70.32	437.71
8	Holiday Haven	AUF-S2	56.20	349.54
9	Jasmine Lakes	AUF-S2	64.67	402.56
10	Lake Suzy	AUF-S2	58.47	363.97
11	Morningview	AUF-S2	64.09	398.89
12	Palm Port	AUF-S2	59.50	370.37
13	Palm Terrace	AUF-S2	64.38	400.76
14	Park Manor	AUF-S2	61.89	385.24
15	Silver Lake Oaks	AUF-S2	63.18	393.32
16	South Seas	AUF-S2	78.59	489.21
17	Sunny Hills	AUF-S2	56.44	351.37
18	The Woods	AUF-S2	65.06	404.98
19	Venetian Village	AUF-S2	64.27	400.04
20	Zephyr Shores	AUF-S2	47.02	292.69
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

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

Water [X] or Sewer []

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

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

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

Water [X] or Sewer []

Schedule:

E-2w

Page:

3 of 4

Preparer:

T Rendell

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2
 Docket No. 100330-WS
 Schedule Period 3: NA
 Water [X] or Sewer []

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

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 4

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) TY Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Usage	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) Proposed Rate	(11) Revenue at Proposed
1	Residential										
2	5/8" X 3/4"	47,125		35.20	1,658,796	47,125		35.44	1,670,103	37.87	1,784,616
3	3/4"	12		35.21	432	12		35.44	435	37.87	465
4	1"	150		35.20	5,266	150		35.44	5,302	37.87	5,665
5	1-1/2"	0		-	0	0		35.44	0	37.87	0
6	2"	0		-	0	0		35.44	0	37.87	0
7	3"	0		-	0	0		35.44	0	37.87	0
8	4"	0		-	0	0		35.44	0	37.87	0
9	Gallage cap (gallons)		6,000				6,000				
10	Capped Usage	-	139,925	7.06	987,875		139,925	7.11	994,868	9.53	1,333,487
11	Usage Above Cap	-	34,930				34,930				
12											
13	Total Residential	47,287	174,855		2,652,370	47,287	174,855		2,670,708		3,124,233
14	Average Bill				56.09				56.48		66.07
15											
16	General Service										
17	5/8" X 3/4"	369		35.20	13,002	369		35.44	13,089	37.87	13,987
18	3/4"	0		-	0	0		53.16	0	56.81	0
19	1"	103		88.08	9,095	110		88.60	9,767	94.68	10,437
20	1-1/2"	502		176.04	88,353	505		177.19	89,463	189.36	95,608
21	2"	350		281.60	98,599	350		283.52	99,272	302.97	106,082
22	3"	35		563.53	19,742	35		567.03	19,865	605.94	21,228
23	4"	79		881.71	69,343	79		885.99	69,680	946.78	74,461
24											
25	Gallage	-	67,353	8.48	570,920		67,503	8.53	575,797	11.43	771,554
26											
27											
28	Total General Serv	1,438	67,353		869,054	1,448	67,503		876,933		1,093,357
29	Average Bill				604.22				605.50		754.93
30											
31	Flat Rate										
32	Res. Wastewater Only										
33									0	73.91	0
34	Sunny Hills	12		56.06	673	12		56.44	677	73.91	887
35	Zephyr Shores	12		46.70	560	12		47.02	564	73.91	887
36									0	73.91	0
37									0	73.91	0
38	Subtot Res Flat Rate	24	0		1,233	24					
39	Cmrl. Wastewater Only	0	0	-	0	0				475.78	
40									0		
41	Gallage		0	-	0				0		0
42											
43	Total Wastewater Only	24	0		1,233	24	0		1,242		1,774
44	Average Bill				51.38				51.73		73.91
45											
46	Sprinkler Heads	0	NA	-	0	0		-	0	0.50	0
47	Reuse	12	NA	-	0	0		-	0	-	0
48	Total Flat Rate	12	0		0	0			0		0
49											
50											
51	Subtotal Billed Rev	48,761	242,208		3,522,657				3,548,882		4,219,364
52	Unbilled Revenues				0				0		0
53	Guaranteed Revenues				0				0		0
54	Misc. Service Charge				460				460		460
55	Total Billed Revenue				3,523,117				3,549,342		4,219,824
56	Booked Revenue per GL				3,360,115						
57	Adjustments to Booked				215,689						
58	Booked Revenue Adjusted				3,575,803						
59	Difference & % Difference				(52,686)		-1.5%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

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

Schedule:

E-2s

Page:

2 of 4

Preparer:

T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	23,556		34.96	823,519
3	3/4"	6		34.96	210
4	1"	74		34.96	2,594
5	1-1/2"	0		34.96	0
6	2"	0		34.96	0
7	3"	0		34.96	0
8	4"	0		34.96	0
9	Gallorage cap (gallons)		6,000		
10	Capped Usage		69,928	7.01	490,197
11	Usage Above Cap		19,445		
12					
13	Total Residential	23,636	89,373		1,316,519
14	Average Bill				55.70
15					
16	General Service				
17	5/8" X 3/4"	182		34.96	6,359
18	3/4"	0		52.44	0
19	1"	45		87.40	3,948
20	1-1/2"	240		174.80	42,034
21	2"	176		279.69	49,181
22	3"	16		559.37	8,950
23	4"	28		874.02	24,578
24					
25	Gallorage		29,997	8.41	252,275
26					
27					
28	Total General Serv	687	29,997		387,324
29	Average Bill				563.38
30					
31	Flat Rate				
32	Res. Wastewater Only				0
33					
34	Sunny Hills	6		55.68	334
35	Zephyr Shores	6		46.38	278
36					0
37					0
38	Subtot Res Flat Rate	12			612
39	Cmrl. Wastewater Only	0		511.98	0
40					
41	Gallorage				
42					
43	Total Wastewater Only	12	0		612
44	Average Bill				51.03
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	6	NA	-	0
48	Total Flat Rate	6	0		0
49					
50					
51	Subtotal Billed Rev	24,342	119,370		1,704,456
52					
53	Adjustments to Booked Revenue				
54	Abatements				1,431
55	Out of Period Adjs				48,365
56	Accounting Adjustments				0
57	Total Adjustments				49,796

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

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

Water [] or Sewer [X]

Schedule:

E-2s

Page:

3 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	23,569		35.44	835,277
3	3/4"	6		35.44	222
4	1"	75		35.44	2,672
5	1-1/2"	0		35.44	0
6	2"	0		35.44	0
7	3"	0		35.44	0
8	4"	0		35.44	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		69,997	7.11	497,679
11	Usage Above Cap		15,485		
12					
13	Total Residential	23,650	85,482		1,335,850
14	Average Bill				56.48
15					
16	General Service				
17	5/8" X 3/4"	187		35.44	6,643
18	3/4"	0		53.16	0
19	1"	58		88.60	5,148
20	1-1/2"	261		177.19	46,319
21	2"	174		283.52	49,418
22	3"	19		567.03	10,792
23	4"	51		885.99	44,765
24					
25	Gallage		37,356	8.53	318,646
26					
27					
28	Total General Serv	751	37,356		481,730
29	Average Bill				641.62
30					
31	Flat Rate				
32	Res. Wastewater Only				0
33					
34	Sunny Hills	6		56.44	339
35	Zephyr Shores	6		47.02	282
36					0
37					0
38	Subtot Res Flat Rate	12			621
39	Coml. Wastewater Only	0			0
40					0
41	Gallage				
42					
43	Total Wastewater Only	24	0		1,242
44	Average Bill				51.73
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	6	NA	-	0
48	Total Flat Rate	6	0		0
49					
50					
51	Subtotal Billed Rev	24,431	122,838		1,818,822
52					
53	Adjustments to Booked Revenue				
54	Abatements				1,562
55	Out of Period Adjs				9,662
56	Accounting Adjustments				154,669
57	Total Adjustments				165,893

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Schedule Period 3: NA

Water [] or Sewer [X]

Schedule:

E-2s

Page:

4 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0		35.44	0
3	3/4"	0		35.44	0
4	1"	0		35.44	0
5	1-1/2"	0		35.44	0
6	2"	0		35.44	0
7	3"	0		35.44	0
8	4"	0		35.44	0
9	Gallage cap (gallons)		0		
10	Capped Usage		0	7.11	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	General Service				
17	5/8" X 3/4"	0		35.44	0
18	3/4"	0		53.16	0
19	1"	0		88.60	0
20	1-1/2"	0		177.19	0
21	2"	0		283.52	0
22	3"	0		567.03	0
23	4"	0		885.99	0
24					
25	Gallage		0	8.53	0
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				
30					
31	Flat Rate				
32	Res. Wastewater Only			-	0
33					
34					
35					
36					
37					
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0			0
40					
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	0	0		0
52					
53	Adjustments to Booked Revenue				
54	Abatements				0
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments				0

Customer Monthly Billing Schedule

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	May-09	NA	NA				NA	0
2	Jun-09	NA	NA				NA	0
3	Jul-09	NA	NA				NA	0
4	Aug-09	NA	NA				NA	0
5	Sep-09	NA	NA				NA	0
6	Oct-09	NA	NA				NA	0
7	Nov-09	NA	NA				NA	0
8	Dec-09	NA	NA				NA	0
9	Jan-10	NA	NA				NA	0
10	Feb-10	NA	NA				NA	0
11	Mar-10	NA	NA				NA	0
12	Apr-10	NA	NA				NA	0
13	Total Water	0	0	0	0	0	0	0

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Sprinkler Heads	(7) Reuse	(8) Total
14	May-09	3,904	111			0	1	4,016
15	Jun-09	3,955	113			0	1	4,069
16	Jul-09	3,925	108			0	1	4,034
17	Aug-09	3,961	111			0	1	4,073
18	Sep-09	3,963	111			0	1	4,074
19	Oct-09	3,940	134			0	1	4,075
20	Nov-09	3,926	128			0	1	4,055
21	Dec-09	3,901	122			0	1	4,024
22	Jan-10	3,925	124			0	1	4,050
23	Feb-10	3,863	128			0	1	3,992
24	Mar-10	3,906	127			0	1	4,033
25	Apr-10	4,142	122			0	1	4,264
26	Total Sewer	47,311	1,438	0	0	0	12	48,761

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4

Page: 1 of 4

Preparer: J Lihvarcik

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

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

* See next page for Present Customer Deposit Rates

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4

Page: 2 of 4

Preparer: J Lihvarcik

CUSTOMER DEPOSITS (REFUNDABLE)

Present Rates

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No.	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										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 3 of 4

Preparer: J Lihvarcik

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

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

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 4 of 4

Preparer: J Lihvarcik

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

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

DERIVATION OF LOADED HOURLY RATES USED ABOVE

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Late Fees	(7) Returned Check	(8) Total
WATER								
1	May-09	0	0	0	0	0	0	0
2	Jun-09	0	0	0	0	0	0	0
3	Jul-09	0	0	0	0	0	0	0
4	Aug-09	0	0	0	0	0	0	0
5	Sep-09	0	0	0	0	0	0	0
6	Oct-09	0	0	0	0	0	0	0
7	Nov-09	0	0	0	0	0	0	0
8	Dec-09	0	0	0	0	0	0	0
9	Jan-10	0	0	0	0	0	0	0
10	Feb-10	0	0	0	0	0	0	0
11	Mar-10	0	0	0	0	0	0	0
12	Apr-10	0	0	0	0	0	0	0
13								
14	Total Water \$	NA	NA	NA	NA	NA	NA	NA
15	Annual Events	NA	NA	NA	NA	NA	NA	NA
16								
17	Proposed Rate	NA	NA	NA	NA	NA	NA	
18	Proposed Revenue	NA	NA	NA	NA	NA	NA	0
SEWER								
19	May-09	0	0	0	0	0	0	0
20	Jun-09	22	0	0	0	5	0	27
21	Jul-09	0	0	0	0	30	0	30
22	Aug-09	0	0	0	0	35	0	35
23	Sep-09	0	0	0	0	5	0	5
24	Oct-09	44	0	0	0	10	0	54
25	Nov-09	0	0	0	0	20	0	20
26	Dec-09	66	0	0	0	25	0	91
27	Jan-10	44	0	0	0	20	0	64
28	Feb-10	0	0	0	0	20	0	20
29	Mar-10	22	0	0	0	40	0	62
30	Apr-10	22	0	0	0	30	0	52
31								
32	Total Sewer \$	220	0	0	0	240	0	460
33	Annual Events	10	0	0	0	48	0	58
34								
35	Proposed Rate	22.00	22.00	Actual Cost	22.00	5.00	25.00	
36	Proposed Revenue	220	0	0	0	240	0	460

Public Fire Hydrants Schedule**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-6

Page: 1 of 1

Preparer: J Lihvarcik

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

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

1 Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

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

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

Contracts and Agreements Schedule**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

Line	(1)	(2)
No.	Type	Description

None

Tax or Franchise Fee Schedule

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

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

SEWER

6	Regulatory Assessment Fee	Florida Public Service Comm.	151,184	Included in overall cost of service	None
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Service Availability Charges Schedule

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-10

Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide a schedule of present and proposed service availability charges.
 (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

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

Guaranteed Revenues Received**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: E-11

Page: 1 of 1

Preparer: J Lihvarcik

Water [X] or Sewer [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			None		
4					
5					
6					
7					
8					
9					
10					
11					
12					
Total		0	0	0	0

Class A Utility Cost of Service Study**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer [X]

Schedule: E-12

Page: 1 of 1

Preparer: J Lihvarcik

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

LineNo.

Not applicable; no industrial customers.

Billing Analysis Schedules**Florida Public Service Commission****AUF Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: D Franceski

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line	Consumption	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No.	Level	of Bills	Bills	(1) X (2)	Gallons	Bills	[(1)X(6)]+(5)	of Total

See Volume 6 for Billing Analyses

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**AUF Sewer Rate Band 2
ENGINEERING SCHEDULES**

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

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**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-1

Page: 1 of 1

Preparer: T Ward

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	May-09						
2	Jun-09	See Appendix 2 for details of individual systems in this Rate Group (For EUW weighting calculations see F-5)					
3	Jul-09						
4	Aug-09						
5	Sep-09						
6	Oct-09						
7	Nov-09						
8	Dec-09						
9	Jan-10						
10	Feb-10						
11	Mar-10						
12	Apr-10						
13							
14	TOTAL	0	0	0	0	0	0.0%

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

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-2

Page: 1 of 1

Preparer: T Ward

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

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

AUF Sewer Rate Band 2
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

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

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

- 1 **Plant Capacity:**
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.
- 2 **Maximum Day:**
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.

Day
1
2
3
4
5

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

Sewer Treatment Plant Data

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-4

Page: 1 of 1

Preparer: T Ward

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

Line No.	(1) Description	(2) Month	(3) GPD
	See Appendix 2 for supporting calculations for appropriate systems		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

AUF Sewer Rate Band 2
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Schedule: F-5
Page: 1 of 1
Preparer: T Ward

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

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

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

AUF Sewer Rate Band 2

Schedule: F-6

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) Excess %I&I	(4) Treatment %U&U
1	Arredondo Farms	344	0.00%	100.00%
2		-		
3		-		
4		-		
5		-		
6	Holiday Haven	104	21.39%	75.00%
7	Jasmine Lakes	1,503	0.00%	100.00%
8		-		
9		-		
10		-		
11	Lake Suzy	264	0.00%	100.00%
12		-		
13	Morningview	34	0.00%	100.00%
14	Palm Port	105	11.85%	100.00%
15	Palm Terrace	993	0.00%	100.00%
16	Park Manor	28	0.00%	100.00%
17		-		
18		-		
19	Silver Lake Oaks	37	7.68%	42.00%
20	South Seas	78	0.00%	100.00%
21		-		
22	Sunny Hills	166	0.00%	49.00%
23	The Woods	61	7.59%	100.00%
24		-		
25	Venetian Village	94	38.55%	100.00%
26		-		
27	Zephyr Shores	503	0.00%	Intrcnctd
28				
29	Total & Composite U&U %s	4,314	1.82%	96.53%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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

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

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

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

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

AUF Sewer Rate Band 2

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	Arredondo Farms	344	100.00%
2		-	
3		-	
4		-	
5		-	
6	Holiday Haven	104	75.00%
7	Jasmine Lakes	1,503	100.00%
8		-	
9		-	
10		-	
11	Lake Suzy	264	100.00%
12		-	
13	Morningview	34	100.00%
14	Palm Port	105	90.83%
15	Palm Terrace	993	100.00%
16	Park Manor	28	100.00%
17		-	
18		-	
19	Silver Lake Oaks	37	86.79%
20	South Seas	78	100.00%
21		-	
22	Sunny Hills	166	55.32%
23	The Woods	61	70.87%
24		-	
25	Venetian Village	94	100.00%
26		-	
27	Zephyr Shores	503	100.00%
28			
29	Total & Composite U&U %s	4,314	96.93%

Margin Reserve Calculations - Water & Sewer**Florida Public Service Commission****AUF Sewer Rate Band 2**

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 Sewer Rate Band 2****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: F-9

Page: 1 of 1

Preparer: T Ward

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

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

1 2005

See Appendix 2 for supporting calculations for appropriate systems

2 2006

3 2007

4 2008

5 2009

Equivalent Residential Connections - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 2

Schedule: F-10

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

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

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**AUF Sewer Rate Band 2
INTERIM RATE SCHEDULES**

Revision 1

SCHEDULE TITLE	Revision 1	
	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	149
Schedule of Rate Base - Interim Rates	G-2	150
Schedule of Adjustments to Rate Base - Interim	G-3	151
Schedule of Net Operating Income - Interim	G-4	152
Schedule of Adjustments to Operating Income - Interim	G-5	153
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Rate Schedule - Interim Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	% Increase-->		NA	NA	% Increase-->		-0.6%	-0.6%
	WATER		NA	NA	SEWER		No Change	No Change
1	Residential				Residential			
2	5/8" X 3/4"	NA	NA	NA	All Meter Sizes	35.44	35.44	35.44
3	3/4"	NA	NA	NA				
4	1"	NA	NA	NA				
5	1-1/2"	NA	NA	NA				
6	2"	NA	NA	NA				
7	3"	NA	NA	NA				
8	4"	NA	NA	NA				
9	6"	NA	NA	NA				
10	8"	NA	NA	NA				
11	10"	NA	NA	NA				
12	Gallorage, Block 1	NA	NA	NA	Cap (gallons)	6,000	6,000	6,000
13	Block 2	NA	NA	NA	Gallorage charge	7.11	7.11	7.11
14	Block 3	NA	NA	NA				
15								
16	General Service				General Service			
17	5/8" X 3/4"	NA	NA	NA	5/8" X 3/4"	35.44	35.44	35.44
18	3/4"	NA	NA	NA	3/4"	53.16	53.16	53.16
19	1"	NA	NA	NA	1"	88.60	88.60	88.60
20	1-1/2"	NA	NA	NA	1-1/2"	177.19	177.19	177.19
21	2"	NA	NA	NA	2"	283.52	283.52	283.52
22	3"	NA	NA	NA	3"	567.03	567.03	567.03
23	4"	NA	NA	NA	4"	885.99	885.99	885.99
24	6"	NA	NA	NA	6"	1,771.89	1,771.89	1,771.89
25	8"	NA	NA	NA	8"	2,835.19	2,835.19	2,835.19
26	10"	NA	NA	NA	10"	4,075.58	4,075.58	4,075.58
27	Gallorage charge	NA	NA	NA	Gallorage charge	8.53	8.53	8.53
28								
29	Irrigation				Flat Rate			
30	5/8" X 3/4"	NA	NA	NA	Res. Wastewater Only			
31	3/4"	NA	NA	NA				
32	1"	NA	NA	NA	Sunny Hills	56.44	56.44	56.44
33	1-1/2"	NA	NA	NA	Zephyr Shores	47.02	47.02	47.02
34	2"	NA	NA	NA				
35	3"	NA	NA	NA				
36	4"	NA	NA	NA	Gen. Srv. Wastewater Only			
37	Gallorage Charge							
38	Block 1	NA	NA	NA				
39	Block 2	NA	NA	NA				
40	Block 3	NA	NA	NA				
41	Block 4	NA	NA	NA				
42								
43	Fire Protection							
44	2"	NA	NA	NA				
45	3"	NA	NA	NA				
46	4"	NA	NA	NA				
47	6"	NA	NA	NA				
48	8"	NA	NA	NA				
49	10"	NA	NA	NA				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R J Pasceri

Explanation: Provide a schedule of the rate base used for Interim Rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	NA	NA	0	0	A-5
2	Utility Land & Land Rights	NA		0	0	A-5
3	Construction Work in Progress	NA		0	0	A-1
4	Less: Accumulated Depreciation	NA	NA	0	0	A-9
5	Less: CIAC	NA	NA	0	0	A-12
6	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
7	Acquisition Adjustments	NA		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-1
9	Less: Advances For Construction	NA		0	0	A-1
10	Working Capital Allowance	NA		0	0	A-1
11	Total Rate Base	0	0	0	0	
SEWER						
12	Utility Plant in Service	14,261,750	(277,152)	0	13,984,599	A-6
13	Utility Land & Land Rights	384,886		0	384,886	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(6,578,914)	142,477	0	(6,436,437)	A-10
16	Less: CIAC	(2,878,828)	0	0	(2,878,828)	A-12
17	Accumulated Amortization of CIAC	1,910,455	0	0	1,910,455	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	561,601		0	561,601	A-2
21	Total Rate Base	7,660,950	(134,674)	0	7,526,276	

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

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Description	(2)	(3)
		Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	NA	(277,152)
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	NA	142,477
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base Adjustments	0	(134,674)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Supporting Schedules
Water								
1	Water Sales Revenues	NA	0	0	0	0	0.00%	E-2w
2	Other Revenues	NA	0	0	0	0		E-2w
3	OPERATING REVENUES	0	0	0	0	0		
4	Operation & Maintenance	NA	0	0	0	0		B-1
5	Depreciation, net of CIAC Amort.	NA	0	0		0		B-1
6	Amortization	NA	0	0		0		B-1
7	Taxes Other Than Income	NA	0	NA	0	0		B-1
8	Provision for Income Taxes	NA	0	0	0	0		B-1
9	OPERATING EXPENSES	0	0	0	0	0		
10	NET OPERATING INCOME	0	0	0	0	0		
11	RATE BASE	NA		0		0		A-1
12	RATE OF RETURN	NA		NA		NA		
Sewer								
13	Sewer Sales Revenues	3,522,657	0	3,522,657	(20,363)	3,502,294	-0.58%	E-2s
14	Other Revenues	460	0	460	0	460		E-2s
15	OPERATING REVENUES	3,523,117	0	3,523,117	(20,363)	3,502,754		
16	Operation & Maintenance	1,931,496	0	1,931,496	(301)	1,931,195		B-2
17	Depreciation, net of CIAC Amort.	493,057	0	493,057		493,057		B-2
18	Amortization	11,604	0	11,604		11,604		B-2
19	Taxes Other Than Income	300,171	0	300,171	(916)	299,255		B-2
20	Provision for Income Taxes	248,551	0	248,551	(7,386)	241,165		B-2
21	OPERATING EXPENSES	2,984,879	0	2,984,879	(8,602)	2,976,276		
22	NET OPERATING INCOME	538,238	0	538,238	(11,761)	526,477		
23	RATE BASE	7,526,276		7,526,276		7,526,276		A-2
24	RATE OF RETURN	7.15%		7.15%		7.00%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	0	(20,363)
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	0	(301)
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	0	(916)
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	0	3,523,117
19	Plus Required Revenue Adjustment	0	(20,363)
20	Rate Year Revenue at Proposed Rates	0	3,502,754
21			
22	Less Operating Expenses Before Income Taxes	0	(2,735,111)
23	Less Interest Expense	0	(142,457)
24	Taxable Income	0	625,185
25	Income Tax at Composite Rate of 38.58%	0	241,165
26	Less Income Tax at Present Rates	0	(248,551)
27			
28	Income Tax Adjustment	0	(7,386)

Schedule of Requested Cost of Capital

Florida Public Service Commission

AUF Sewer Rate Band 2

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: D Moy Kelly

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER						
1	Long-Term Debt	0	0.00%	5.10%	0.00%	D-2
2	Short-Term Debt	0	0.00%		0.00%	D-2
3	Preferred Stock	0	0.00%		0.00%	D-2
4	Common Stock	0	0.00%	8.75%	0.00%	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
7						
8	Total	0	0.00%		0.00%	
SEWER						
9	Long-Term Debt	2,779,997	36.94%	5.10%	1.89%	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	4,388,802	58.31%	8.75%	5.10%	D-2
13	Customer Deposits	9,299	0.12%	6.00%	0.01%	D-2
14	Accumulated Deferred Income Taxes	348,178	4.63%	0.00%	0.00%	D-2
15						
16	Total	7,526,276	100.00%		7.00%	
COMPOSITE WATER & SEWER						
17	Long-Term Debt	2,779,997	36.94%	5.10%	1.89%	141,899 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	4,388,802	58.31%	8.75%	5.10%	384,020 D-2
21	Customer Deposits	9,299	0.12%	6.00%	0.01%	558 D-2
22	Accumulated Deferred Income Taxes	348,178	4.63%	0.00%	0.00%	0 D-2
23						
24	Total	7,526,276	100.00%		7.00%	526,477

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