

**AUF Sewer Rate Band 4
Sewer**

Docket No. 100330-WS

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

Polk, Seminole
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

**AUF Sewer Rate Band 4
Sewer**

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

Polk, Seminole

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

1. The first part of the report

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10. The tenth part of the report

11. The eleventh part of the report

12. The twelfth part of the report

13. The thirteenth part of the report

14. The fourteenth part of the report

AUF Sewer Rate Band 4 RATE BASE

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ATTN: Government Band 4
RATES: 1000

REPORT TITLE

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Schedule of Water Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R J Pasceri

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

(1) Line No. Description	(2) Historical Test Year		(4)	(5) Pro Forma Test Year		(6)	(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1 Utility Plant in Service	0	0	0	0	0		A-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 4

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		(4)	(5) Pro Forma Test Year		(6)	(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjusted Average Balance	
1 Utility Plant in Service	2,683,843	8,395	2,692,237	251,858	2,944,095		A-6
2 Utility Land & Land Rights	149,000	0	149,000	0	149,000		A-6
3 Less: Non-Used & Useful Components	0	(95,925)	(95,925)	(17,998)	(113,924)		A-7
4 Construction Work in Progress	0	0	0	0	0		
5 Less: Accumulated Depreciation	(1,174,028)	(3,360)	(1,177,387)	(14,199)	(1,191,586)		A-10
6 Less: CIAC	(620,692)	0	(620,692)	0	(620,692)		A-12
7 Accumulated Amortization of CIAC	382,728	0	382,728	0	382,728		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	0		A-16
11 Working Capital Allowance	0	67,265	67,265	1,005	68,270		A-17, A-3
12 Total Rate Base	1,420,852	(23,625)	1,397,226	220,665	1,617,892		

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 4

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	94	
3	Count & % of AUF-Consolidated	23,520	0.00%	0.40%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		-	8,208	A-5, A-6
8			-	-	
9			-	-	
10	Reconciliation adjustment		-	187	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		-	8,395	
14					
15					
16	UTILITY LAND & LAND RIGHTS				A-5, A-6
17	Test Year Normalization				
18			-	-	
19			-	-	
20	Total Test Year Adjustments		-	-	
21					
22	NON-USED & USEFUL (calculated on A-5, -6, -9, -10)				A-7
23	Test Year Normalization		NA	(95,925)	
24					
25	Pro Forma Adjustments		NA	(17,998)	
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		-	3,360	
33			-	-	
34			-	-	
35			-	-	
36			-	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		-	3,360	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 4

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	-	67,265	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	-	1,005	B-10

Schedule of Adjustments to Rate Base

AUF Sewer Rate Band 4

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			-	-		-	-
10	361.20	6			-	-		-	-
11	380.40	7			-	-		-	-
12	355.30	8			-	-		-	-
13	354.40	9			-	-		-	-
14	380.40	10			-	-		-	-
15	330.40	11			-	-		-	-
16	331.40	12			-	-		-	-
17	320.30	13			-	-		-	-
18	320.30	14			-	-		-	-
19	380.40	15	Effluent reuse solution - Village Water Sewer		-	75,000		-	4,167
20	320.30	16			-	-		-	-
21	380.40	17			-	-		-	-
22	320.30	18			-	-		-	-
23	330.40	19			-	-		-	-
24	380.40	20			-	-		-	-
25	360.20	21			-	-		-	-
26	380.40	22	Effluent Reuse Solution - Village Water Sewer		-	175,000		-	9,722
27	320.30	23			-	-		-	-
28	320.30	24			-	-		-	-
29	380.40	25			-	-		-	-
30	320.30	26			-	-		-	-
31	320.30	27			-	-		-	-
32	320.30	28			-	-		-	-
33	320.30	29			-	-		-	-
34	331.40	30			-	-		-	-
35	354.40	31			-	-		-	-
36	354.50	32			-	-		-	-
37	320.30	33			-	-		-	-
38	380.40	34			-	-		-	-
39	311.20	35			-	-		-	-
40	341.50	36.1			-	-		-	-
41	391.70	36.1			-	-		-	-
42	341.50	36.2			-	-		-	-
43	391.70	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279		800	33,387		133
44	340.51	37			-	-		-	-
45	390.71	37	Administrative Assets, IT - AUF Tot & Allocation	264,584		1,057	44,106		176
46			Total		-	251,858		-	14,199

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

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-4

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-4

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-4 continued

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	2,623,243
6			
7	2008		
8	Additions	NA	210,879
9	Retirements	NA	(18,231)
10	Adjustments	NA	
11	12/31/08 Balance	NA	2,815,891
12			
13	2009		
14	Additions	NA	48,053
15	Retirements	NA	(12,441)
16	Adjustments	NA	187
17	12/31/09 Balance	NA	2,851,691
18			
19	2010		
20	Additions	NA	
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	2,851,691
24			
25	Admin Allocation	NA	8,951
26	Ending Balance (incl Allocation)	NA	2,860,642

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 4

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.	(2) Account Name	(3) (4) (5) Historical Test Year			(6) (7) (8) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	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 4
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 4
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
Page: 3 of 4
Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	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 4

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 4

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.	(1) Account Name	(2) Historical Test Year			(3) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Balance	(7) Amount	(8) Non-Used & Useful %	(9) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	2,470	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	7,667	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	609,035	15.35%	93,493	0	15.35%	0
10	361.2	Collection Sewers - Gravity	67,061	15.35%	10,295	0	15.35%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	4,791	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	4,278	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	342	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	1,824	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	394,366	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	100,034	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	149,000	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	385,581	7.62%	29,392	0	7.62%	0
26	355.4	Power Generation Equipment	24,971	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	371,287	7.62%	28,303	250,000	7.62%	19,057
28	381.4	Plant Sewers	50,685	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	1,340	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	134,728	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	91,520	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	171,756	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	20,005	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	1,723	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	7,257	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	139,382	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,925	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	8,208	0.00%	0	1,057	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	800	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	10,360	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	2,199	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	581	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	22,890	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	9,188	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	32,785	0.00%	0	0	0.00%	0
63		TOTAL	2,841,237		161,483	251,858		19,057

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 4

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470
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	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667
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	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035
10	361.2	Collection Sewers - Gravity	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791
13	364.2	Flow Measuring Devices	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
14	365.2	Flow Measuring Installations	342	342	342	342	342	342	342	342	342	342	342	342	342	342
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	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824
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	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366
21	371.3	Pumping Equipment	98,711	98,711	98,711	98,711	100,322	100,659	100,659	100,659	100,659	100,659	100,659	100,659	100,659	100,034
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	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000
25	354.4	Structures & Improvements	381,630	381,630	381,630	381,630	386,439	386,439	387,594	387,594	387,594	387,594	387,594	387,594	387,594	385,581
26	355.4	Power Generation Equipment	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971
27	380.4	Treatment & Disposal Equipment	367,171	367,171	367,171	367,171	368,012	368,012	379,216	379,216	372,232	372,232	372,232	372,232	372,232	371,100
28	381.4	Plant Sewers	42,081	42,081	42,081	42,081	42,081	42,081	42,081	42,081	64,452	64,452	64,452	64,452	64,452	50,685
29	382.4	Outfall Sewer Lines	719	719	719	719	719	719	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,340
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	135,315	135,315	135,315	135,315	134,468	134,468	134,468	134,468	134,468	134,468	134,468	134,468	134,468	134,728
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	380.5	Treatment & Disposal Equipment	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756
38	381.5	Plant Sewers	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005
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	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
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.	6,020	6,020	6,020	6,020	6,020	6,020	6,020	6,020	9,235	9,235	9,235	9,235	9,235	7,257
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	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382
53	390.7	Office Furniture & Equipment	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	581	581	581	581	581	581	581	581	581	581	581	581	581	581
60	396.7	Communication Equipment	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	34,099	34,099	34,099	34,099	34,099	34,099	31,659	31,659	31,659	31,659	31,659	31,659	31,659	32,785
63		TOTAL	2,815,077	2,815,077	2,815,077	2,815,077	2,821,492	2,821,829	2,832,902	2,832,902	2,851,504	2,851,504	2,851,504	2,851,504	2,851,504	2,832,843
64		Subtotal Land & Land Rights	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 4

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	187	187	187	187	187	187	187	187	187	187	187	187	187	187
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	7,380	7,472	7,472	7,494	7,874	8,340	8,340	8,340	8,759	8,759	8,759	8,759	8,951	8,208
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	7,567	7,659	7,659	7,681	8,061	8,527	8,527	8,527	8,946	8,946	8,946	8,946	9,138	8,395
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

AUF Sewer Rate Band 4

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470
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	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035	609,035
10	381.2	Collection Sewers - Gravity	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061	67,061
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791	4,791
13	364.2	Flow Measuring Devices	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
14	365.2	Flow Measuring Installations	342	342	342	342	342	342	342	342	342	342	342	342	342	342
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	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824
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	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366	394,366
21	371.3	Pumping Equipment	98,711	98,711	98,711	98,711	100,322	100,659	100,659	100,659	100,659	100,659	100,659	100,659	100,659	100,659
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	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000
25	354.4	Structures & Improvements	381,630	381,630	381,630	381,630	386,439	386,439	387,594	387,594	387,594	387,594	387,594	387,594	387,594	385,581
26	355.4	Power Generation Equipment	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971
27	380.4	Treatment & Disposal Equipment	367,358	367,358	367,358	367,358	368,199	368,199	379,403	379,403	372,419	372,419	372,419	372,419	372,419	371,287
28	381.4	Plant Sewers	42,081	42,081	42,081	42,081	42,081	42,081	42,081	64,452	64,452	64,452	64,452	64,452	64,452	50,685
29	382.4	Outfall Sewer Lines	719	719	719	719	719	719	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,340
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	135,315	135,315	135,315	135,315	134,468	134,468	134,468	134,468	134,468	134,468	134,468	134,468	134,468	134,728
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	380.5	Treatment & Disposal Equipment	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756
38	381.5	Plant Sewers	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005
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	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
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.	6,020	6,020	6,020	6,020	6,020	6,020	6,020	6,020	9,235	9,235	9,235	9,235	9,235	7,257
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	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382	139,382
53	390.7	Office Furniture & Equipment	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925
54	390.71	Computer Equipment	7,380	7,472	7,472	7,494	7,874	8,340	8,340	8,340	8,759	8,759	8,759	8,759	8,951	8,208
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360	10,360
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	581	581	581	581	581	581	581	581	581	581	581	581	581	581
60	396.7	Communication Equipment	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	34,099	34,099	34,099	34,099	34,099	34,099	31,659	31,659	31,659	31,659	31,659	31,659	31,659	32,785
63		TOTAL	2,822,644	2,822,736	2,822,736	2,822,758	2,829,553	2,830,356	2,841,429	2,841,429	2,860,451	2,860,451	2,860,451	2,860,451	2,860,643	2,841,237
64		Subtotal Land & Land Rights	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000

Non-Used and Useful Plant - Summary

Florida Public Service Commission

AUF Sewer Rate Band 4

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)
			Historical Test Year	Pro Forma Test Year		
Line			Adjusted		Adjusted	Supporting
No.	Description		Balance	Adjustments	Balance	Schedules
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		161,483	19,057	180,540	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		(65,557)	(1,059)	(66,616)	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		95,925	17,998	113,924	

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

Florida Public Service Commission

AUF Sewer Rate Band 4

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	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 Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

AUF Sewer Rate Band 4

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	1,009,875
6			
7	2008		
8	Additions	NA	101,177
9	Retirements	NA	(18,231)
10	Adjustments	NA	
11	12/31/08 Balance	NA	1,092,821
12			
13	2009		
14	Additions	NA	105,249
15	Retirements	NA	(12,441)
16	Adjustments	NA	
17	12/31/09 Balance	NA	1,185,629
18			
19	2010		
20	Additions	NA	35,305
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	1,220,934
24			
25	Admin Allocation	NA	4,080
26	Ending Balance (incl Allocation)	NA	1,225,015

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-9

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Historical Test Year			Pro Forma Adjustments				
			Adjusted Balance	Non-Used & Useful %	Balance			Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0.00%	0			0	0.00%	0
3	302.1	Franchises	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 Accumulated Depreciation By Primary Account
Test Year Average balance
AUF Sewer Rate Band 4
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														0
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														0
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														0
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														0
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														0
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 4

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 4
Docket No. 100330-WVS
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														0
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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-10

Page: 1 of 4

Preparer: R J Pasceri

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(7) Amount	(8) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	680	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	580	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	212,990	15.35%	32,696	0	15.35%	0
10	361.2	Collection Sewers - Gravity	10,650	15.35%	1,635	0	15.35%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,510	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	4,278	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	26	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	115	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	51,930	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	37,126	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	136,012	7.62%	10,368	0	7.62%	0
26	355.4	Power Generation Equipment	22,067	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	273,627	7.62%	20,858	13,889	7.62%	1,059
28	381.4	Plant Sewers	32,846	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	182	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	114,219	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	73,691	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	107,234	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	13,876	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	212	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	177	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	479	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	9,732	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,925	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	3,360	0.00%	0	176	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	133	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	7,522	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	2,178	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	195	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	18,026	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	9,410	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	18,532	0.00%	0	0	0.00%	0
63		TOTAL	1,177,387		65,557	14,199		1,059

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 4

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	649	654	659	664	670	675	680	685	690	695	700	706	711	680
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	461	481	500	520	540	560	580	600	620	640	660	680	700	580
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	202,840	204,531	206,223	207,915	209,607	211,298	212,990	214,682	216,374	218,065	219,757	221,449	223,141	212,990
10	361.2	Collection Sewers - Gravity	9,906	10,030	10,154	10,278	10,402	10,526	10,650	10,774	10,898	11,022	11,146	11,271	11,395	10,650
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,471	1,477	1,484	1,490	1,497	1,504	1,510	1,517	1,523	1,530	1,536	1,543	1,549	1,510
13	364.2	Flow Measuring Devices	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
14	365.2	Flow Measuring Installations	21	22	23	23	24	25	26	26	27	28	29	29	30	26
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	87	91	96	101	106	110	115	120	125	129	134	139	144	115
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	45,358	46,453	47,549	48,644	49,740	50,835	51,930	53,026	54,121	55,217	56,312	57,408	58,503	51,930
21	371.3	Pumping Equipment	34,793	35,250	35,707	36,164	36,629	36,380	36,846	37,312	37,778	38,244	38,710	39,176	39,642	37,126
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	129,999	130,993	131,987	132,981	133,987	134,993	136,003	137,012	138,021	139,031	140,040	141,050	142,059	136,012
26	355.4	Power Generation Equipment	21,442	21,546	21,651	21,755	21,859	21,963	22,067	22,171	22,275	22,379	22,483	22,587	22,691	22,067
27	380.4	Treatment & Disposal Equipment	266,026	267,726	269,426	271,126	272,830	274,533	276,289	278,045	279,784	281,527	283,270	285,013	286,756	273,627
28	381.4	Plant Sewers	32,660	32,681	32,702	32,722	32,743	32,764	32,785	32,805	32,826	32,847	32,868	32,889	32,910	32,846
29	382.4	Outfall Sewer Lines	164	166	168	170	172	174	179	184	189	194	200	205	210	182
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	111,080	111,687	112,313	112,940	113,567	114,193	114,820	115,446	116,073	116,700	117,327	117,954	118,581	114,219
36	374.5	Reuse Distribution Reservoirs	72,455	72,661	72,867	73,073	73,279	73,485	73,691	73,898	74,104	74,310	74,516	74,722	74,928	73,691
37	380.5	Treatment & Disposal Equipment	102,463	103,258	104,053	104,848	105,644	106,439	107,234	108,029	108,824	109,619	110,415	111,210	112,005	107,234
38	381.5	Plant Sewers	13,590	13,638	13,685	13,733	13,781	13,828	13,876	13,924	13,971	14,019	14,066	14,114	14,162	13,876
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	190	194	197	201	204	208	212	215	219	222	226	230	233	212
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	177	177	177	177	177	177	177	177	177	177	177	177	177	177
48	375.6	Reuse Transmission & Distr. Sys.	402	414	425	437	449	460	472	484	502	520	537	555	573	479
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	7,990	8,280	8,570	8,861	9,151	9,442	9,732	10,022	10,313	10,603	10,894	11,184	11,474	9,732
53	390.7	Office Furniture & Equipment	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	7,198	7,252	7,306	7,360	7,414	7,468	7,522	7,576	7,629	7,683	7,737	7,791	7,845	7,522
58	394.7	Laboratory Equipment	2,124	2,136	2,148	2,161	2,173	2,185	2,197	2,199	2,199	2,199	2,199	2,199	2,199	2,178
59	395.7	Power Operated Equipment	171	175	179	183	187	191	195	199	203	207	211	215	219	195
60	396.7	Communication Equipment	16,881	17,072	17,263	17,454	17,644	17,835	18,026	18,217	18,407	18,598	18,789	18,980	19,170	18,026
61	397.7	Miscellaneous Equipment	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
62	398.7	Other Tangible Plant	18,184	18,468	18,753	19,037	19,321	19,605	19,889	20,173	20,457	20,741	21,025	21,309	21,593	18,532
63		TOTAL	1,126,374	1,135,126	1,143,878	1,152,630	1,160,555	1,168,614	1,174,986	1,183,787	1,185,629	1,194,455	1,203,282	1,212,108	1,220,934	1,174,028

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 4

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	2,684	2,789	2,894	3,000	3,111	3,228	3,345	3,463	3,586	3,709	3,832	3,955	4,080	3,360
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	2,684	2,789	2,894	3,000	3,111	3,228	3,345	3,463	3,586	3,709	3,832	3,955	4,080	3,360

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	649	654	659	664	670	675	680	685	690	695	700	706	711	680
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	461	481	500	520	540	560	580	600	620	640	660	680	700	580
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	202,840	204,531	206,223	207,915	209,607	211,298	212,990	214,682	216,374	218,065	219,757	221,449	223,141	212,990
10	381.2	Collection Sewers - Gravity	9,906	10,030	10,154	10,278	10,402	10,526	10,650	10,774	10,898	11,022	11,146	11,271	11,395	10,650
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	1,471	1,477	1,484	1,490	1,497	1,504	1,510	1,517	1,523	1,530	1,536	1,543	1,549	1,510
13	384.2	Flow Measuring Devices	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
14	385.2	Flow Measuring Installations	21	22	23	23	24	25	26	26	27	28	29	29	30	26
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	87	91	96	101	106	110	115	120	125	129	134	139	144	115
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	45,358	46,453	47,549	48,644	49,740	50,835	51,930	53,026	54,121	55,217	56,312	57,408	58,503	51,930
21	371.3	Pumping Equipment	34,793	35,250	35,707	36,164	36,629	36,380	36,846	37,312	37,778	38,244	38,710	39,176	39,642	37,126
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	129,999	130,993	131,987	132,981	133,987	134,993	136,003	137,012	138,021	139,031	140,040	141,050	142,059	136,012
26	355.4	Power Generation Equipment	21,442	21,546	21,651	21,755	21,859	21,963	22,067	22,171	22,275	22,379	22,483	22,587	22,691	22,067
27	380.4	Treatment & Disposal Equipment	266,026	267,726	269,426	271,126	272,830	274,533	276,289	278,045	279,784	281,527	283,270	285,013	286,756	273,627
28	381.4	Plant Sewers	32,660	32,681	32,702	32,722	32,743	32,764	32,785	32,805	32,826	32,846	32,867	32,887	32,907	32,846
29	382.4	Outfall Sewer Lines	164	166	168	170	172	174	176	178	180	182	184	186	188	182
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	111,060	111,687	112,313	112,940	113,567	114,193	114,820	115,447	116,074	116,701	117,328	117,955	118,582	114,219
36	374.5	Reuse Distribution Reservoirs	72,455	72,661	72,867	73,073	73,279	73,485	73,691	73,897	74,103	74,309	74,515	74,721	74,927	73,691
37	380.5	Treatment & Disposal Equipment	102,463	103,258	104,053	104,848	105,643	106,438	107,233	108,028	108,823	109,618	110,413	111,208	112,003	107,234
38	381.5	Plant Sewers	13,590	13,638	13,685	13,733	13,781	13,828	13,876	13,924	13,971	14,019	14,066	14,114	14,162	13,876
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	190	194	197	201	204	208	212	215	219	222	226	230	233	212
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	177	177	177	177	177	177	177	177	177	177	177	177	177	177
48	375.6	Reuse Transmission & Distr. Sys.	402	414	425	437	449	460	472	484	502	520	537	555	573	479
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	7,990	8,280	8,570	8,861	9,151	9,442	9,732	10,022	10,313	10,603	10,894	11,184	11,474	9,732
53	390.7	Office Furniture & Equipment	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925
54	390.71	Computer Equipment	2,684	2,789	2,894	3,000	3,111	3,222	3,345	3,463	3,586	3,709	3,832	3,955	4,080	3,360
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	7,198	7,252	7,306	7,360	7,414	7,468	7,522	7,576	7,629	7,683	7,737	7,791	7,845	7,522
58	394.7	Laboratory Equipment	2,124	2,136	2,148	2,161	2,173	2,185	2,197	2,199	2,199	2,199	2,199	2,199	2,199	2,178
59	395.7	Power Operated Equipment	171	175	179	183	187	191	195	199	203	207	211	215	219	195
60	396.7	Communication Equipment	16,881	17,072	17,263	17,454	17,644	17,835	18,026	18,217	18,407	18,598	18,789	18,980	19,170	18,026
61	397.7	Miscellaneous Equipment	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
62	398.7	Other Tangible Plant	18,184	18,468	18,753	19,037	19,321	19,605	17,429	17,693	17,957	18,221	18,485	18,749	19,012	18,532
63		TOTAL	1,129,058	1,137,915	1,146,772	1,155,630	1,163,666	1,171,842	1,178,331	1,187,249	1,189,215	1,198,164	1,207,114	1,216,063	1,225,015	1,177,387

**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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/07 Balance	NA	620,692
6			
7	2008		
8	Additions	NA	
9	Retirements	NA	
10	Adjustments	NA	
11	12/31/08 Balance	NA	620,692
12			
13	2009		
14	Additions	NA	
15	Retirements	NA	
16	Adjustments	NA	
17	12/31/09 Balance	NA	620,692
18			
19	2010		
20	Additions	NA	
21	Retirements	NA	
22	Adjustments	NA	
23	04/30/10 Balance	NA	620,692

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 4

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) Line No.	(2) Acct No.	(3) Description	(4) Historical Test Year			(6) Pro Forma Adjustments		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(5) Amount	(6) Amount	(7) Non-Used & Useful %	(8) 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	488,538	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	46,989	0.00%	0		0.00%	0
24	363	Service Installation Fees	85,164	0.00%	0		0.00%	0
25		Total Cash CIAC	620,692		0	0		0
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	0		0	0		0
38								
39		Total Sewer CIAC	620,692		0	0		0

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 4

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	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989
24	363	Service Installation Fees	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164
25		Total Cash CIAC	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692
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	271	Total Sewer CIAC	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	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	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989	46,989
24	363	Service Installation Fees	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164	85,164
25		Total Cash CIAC	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692
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	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692	620,692

**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 4

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 4

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	(20,779)
5	12/31/07 Balance	NA	315,714
6			
7	2008		
8	Additions	NA	42,680
9	Retirements	NA	0
10	Adjustments	NA	0
11	12/31/08 Balance	NA	358,394
12			
13	2009		
14	Additions	NA	21,901
15	Retirements	NA	0
16	Adjustments	NA	15,816
17	12/31/09 Balance	NA	396,111
18			
19	2010		
20	Additions	NA	7,300
21	Retirements	NA	0
22	Adjustments	NA	0
23	04/30/10 Balance	NA	403,412

Supporting Schedules: A-14

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

Test Year Average Balance

AUF Sewer Rate Band 4**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-14

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	(2) Description	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Amount	(6) Amount	(7) Non-Used & Useful %	(8) 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	302,151	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	29,018	0.00%	0		0.00%	0
24	363	Service Installation Fees	51,559	0.00%	0		0.00%	0
25		Total Cash	382,728		0	0		0
26								
27		Property						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property	0		0	0		0
38								
39		Total Sewer	382,728		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

AUF Sewer Rate Band 4

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														0
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														0
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	288,704	290,145	291,586	293,026	294,467	295,908	297,349	298,790	312,717	314,158	315,599	317,039	318,480	302,151
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	27,726	27,865	28,003	28,141	28,280	28,418	28,557	28,695	30,032	30,171	30,309	30,448	30,586	29,018
24	363	Service Installation Fees	49,265	49,510	49,756	50,002	50,248	50,494	50,740	50,986	53,362	53,608	53,854	54,100	54,346	51,559
25		Total Cash AAC	365,695	367,520	369,345	371,170	372,995	374,820	376,645	378,470	396,111	397,936	399,762	401,587	403,412	382,728
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	272	Total Sewer AAC	365,695	367,520	369,345	371,170	372,995	374,820	376,645	378,470	396,111	397,936	399,762	401,587	403,412	382,728

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
AUF Sewer Rate Band 4
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)	(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	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 4
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	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	288,704	290,145	291,586	293,026	294,467	295,908	297,349	298,790	312,717	314,158	315,599	317,039	318,480	302,151
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	27,726	27,865	28,003	28,141	28,280	28,418	28,557	28,695	30,032	30,171	30,309	30,448	30,586	29,018
24	363 Service Installation Fees	49,265	49,510	49,756	50,002	50,248	50,494	50,740	50,986	53,362	53,608	53,854	54,100	54,346	51,559
25	Total Cash AAC	365,695	367,520	369,345	371,170	372,995	374,820	376,645	378,470	396,111	397,936	399,762	401,587	403,412	382,728
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	365,695	367,520	369,345	371,170	372,995	374,820	376,645	378,470	396,111	397,936	399,762	401,587	403,412	382,728

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****AUF Sewer Rate Band 4****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 4

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
		Year End	Year End
Line	Description	Balance	Balance
No.			

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 4

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%	0.24%	
26	Net WC Balance Sheet Accounts Allocated		0	9,863	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		0	5,038	FWS Ruling
30					GL Account:
31	Other Deferred Debits		0	52,364	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>0</u>	<u>67,265</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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

AUF Sewer Rate Band 4

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 4

NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Water O & M Expenses By Month	B-5	59
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Schedule of Water Net Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Description	(3) Per Books Test Year	(4) Utility Test Year Adjustment	(5) Adjusted Test Year	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	490,352	43,186	533,537	0	533,537	26,887	560,424	B-4, E-2
2	Operation & Maintenance	268,984	2,428	271,412	4,154	275,566	397	275,963	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	25,126	(2,262)	22,864	13,140	36,004	0	36,004	B-14, B-3
4	Amortization	0	817	817		817	0	817	B-3
5	Taxes Other Than Income	48,154	14,000	62,154	4,119	66,273	1,210	67,483	B-15, B-3
6	Provision for Income Taxes	57,125	724	57,849	(9,945)	47,904	9,752	57,656	C-1, B-3
7	OPERATING EXPENSES	399,389	15,707	415,096	11,468	426,564	11,359	437,923	
8	NET OPERATING INCOME	90,963	27,479	118,441	(11,468)	106,974	15,528	122,502	
9	RATE BASE	1,420,852	(23,625)	1,397,226	220,665	1,617,892		1,617,892	A-2
10	RATE OF RETURN	6.40%		8.48%		6.61%		7.57%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 4

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	94	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	0.00%	0.40%	
4		For alloc'n of all FL	Count & % of all FL	39,104	0.00%	0.24%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			0	533,537	
9		Booked Revenue			NA	490,352	
10		Billed less Booked Revenue			NA		E-2w
11		Billed less Booked Revenue				43,186	E-2s
12		TOTAL REVENUE ADJUSTMENTS			NA	43,186	
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	186	
17		4% Wage Increase eff. 4/1/10 - Direct			0	3,202	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	0	124	
19					0	0	
20		Total Salary Adjustments			0	3,512	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	0	264	
24							
25	610/710	Purchased Water / Sewer Treatment					
26		Per Books Expense			0	0	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr				0	
29		Expense after Price Change Adjustment			0	0	
30		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
31		Adjmnt for % Excessive I&I for Sewer		-4.53%		0	F-6
32		Expense after adjustments			0	0	
33		Total Adjustments			0	0	
34							
35	6--/711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			0	34,464	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
41		Expense after Normalization Adjustmnet			0	34,464	
42		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
43		Adjstmnt for % Excessive I&I for Sewer		-4.53%		(1,562)	F-6
44		Expense after adjustments			0	32,902	
45		Total Adjustments			0	(1,562)	
46							
47	618/718	Chemicals					
48		Per Books Expense			0	11,646	B-5, B-6
49		Adjustment for Change in Chemical Prices			0	(796)	
50		Expense after Price Change Adjustment			0	10,850	
51		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
52		Expense after Normalization Adjustmnet			0	10,850	
53		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
54		Adjstmnt for % Excessive I&I for Sewer		-4.53%		(492)	F-6
55		Expense after adjustments			0	10,358	
56		Total Adjustments			0	(1,288)	
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	17	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	0	6	
61		Total Adjustments			0	23	
62							
63	636/736	Contractual Services - Other					
64		ACO 2.9% Wage Increase eff. 4/1/10	Total FL and Allocations	7,459	0	18	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	0	5	
66		Total Adjustments			0	23	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 4

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	(24)	
5							
6	657/757	Insurance - General Liability					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	0	107	
8							
9	658/758	Insurance - Workman's Comp.					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	0	14	
11							
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	0	(3)	
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%	0.36%	0	1,363	
17							
18		TOTAL O&M TEST YEAR ADJUSTMENTS			0	2,428	
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	1,397	
23		Reduction for NU&U (on B-13, B-14)			NA	(3,659)	B-13, B-14
24					-	0	
25		TOTAL DEPRECIATION ADJUSTMENTS			NA	(2,262)	
26							
27							
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			NA	817	
30					NA	0	
31		TOTAL AMORTIZATION ADJUSTMENTS			NA	817	
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	533,537	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		0	24,009	
38		RAF Per Books			0	22,066	B-15
39		RAF Adjustmnet			NA	1,943	
40							
41	408110	Property Tax					
42		Test Year Per Books			-	19,781	B-15
43					NA	14,122	
44					-	33,903	
45			NU&U % of Tangible Plant		0.00%	6.89%	A-5, A-6
46			Less NU&U Portion of Property Taxes		0	(2,335)	
47		Test Year Taxes on U&U Portion			-	31,568	
48		Property Tax Adjustment			-	11,788	
49							
50	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701 above			0	3,512	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		0	269	
53							
54		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			0	14,000	
55							
56							
57	F	INCOME TAXES					
58		Taxes on Test Year Per Books Income calculated in Section C			NA	57,125	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			NA	57,849	C-1
60		TOTAL INCOME TAX ADJUSTMENTS			NA	724	
61							
62		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			NA	15,707	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 4
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	547	
6		4% Wage Increase eff. 4/1/11 - Direct			0	2,518	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	0	167	
8		Market-Based Study Increase Phase 2		60,670	0	242	
9		Total Adjustments			0	3,474	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	0	26	
13							
14	610/710	Purchased Water / Sewer Treatment					
15				0			
16					0		
17							
18						0	
19							
20	618/718	Chemicals					
21				0			
22					0		
23							
24	634/734	Contractual Services - Mgmt. Fees					
25		Service Co. 2.9% Wage increase eff. 4/1/11	Total FL and Allocations	12,150	0	29	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	0	10	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	0	(133)	
28		Total Adjustments			0	(94)	
29							
30	636/736	Contractual Services - Other					
31		ACO 2.9% Wage increase effective 4/1/11	Total FL and Allocations	7,688	0	18	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	0	9	
33		Total Adjustments			0	27	
34							
35							
36							
37	656/756	Insurance - Vehicle					
38		Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	0	5	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	0	35	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	0	4	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	0	7	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		0	670	
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			0	4,154	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

AUF Sewer Rate Band 4

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					
12	361.2	6					
13	380.4	7					
14	355.3	8					
15	354.4	9					
16	380.4	10					
17	330.4	11					
18	331.4	12					
19	320.3	13					
20	320.3	14					
21	380.4	15 Effluent reuse solution - Village Water Sewer				4,167	
22	320.3	16					
23	380.4	17					
24	320.3	18					
25	330.4	19					
26	380.4	20					
27	360.2	21					
28	380.4	22 Effluent Reuse Solution - Village Water Sewer				9,722	
29	320.3	23					
30	320.3	24					
31	380.4	25					
32	320.3	26					
33	320.3	27					
34	320.3	28					
35	320.3	29					
36	331.4	30					
37	354.4	31					
38	354.5	32					
39	320.3	33					
40	380.4	34					
41	311.2	35					
42	341.5	36.1					
43	391.7	36.1					
44	341.5	36.2					
45	391.7	36.2 Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387		133	
46	340.51	37			0		
47	390.71	37 Administrative Assets, IT - AUF Tot & Allocation		44,106		176	
48		Subtotal of Pro Forma Plant Addition Effects			0	14,199	
49							
50		Reduction for NU&U (on B-13, B-14)			NA	(1,059)	B-13, B-14
51		TOTAL			NA	13,140	
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 4

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	236,111	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	0	4,141		
9		NU&U Composite Percent from A-5, A-6		0.00%	6.95%		
10		Reduction for NU&U		0	(288)		
11		Additional Property Taxes, U&U		0	3,853		
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			0	3,474	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	0	266		
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	4,119	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			NA	57,849	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			NA	47,904	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			NA	(9,945)	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			NA	11,468	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			NA	26,887	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			NA	397	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		NA	1,210	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			NA	533,537	B-1, B-2
44		Plus Required Revenue Adjustment			NA	26,887	
45		Rate Year Revenue at Proposed Rates			NA	560,424	
46							
47		Less Operating Expenses Before Income Taxes			NA	(380,267)	B-1, B-2
48		Less Interest Expense	Rate Base times	1.90%	NA	(30,693)	D-1
49		Taxable Income			NA	149,464	
50		Income Tax at Composite Rate of	38.575%		NA	57,656	
51		Less Income Tax at Present Rates			NA	(47,904)	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			NA	9,752	

Test Year Operating Revenues

Florida Public Service Commission

AUF Sewer Rate Band 4

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	-
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	(24,902)
9	462.1	Public Fire Protection	NA	522.2	Measured - Commercial	513,945
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	818
19	TOTAL WATER SALES		0	TOTAL SEWER SALES		489,861
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	491
27	TOTAL OTHER WATER REVENUES		0	TOTAL OTHER SEWER REVENUES		491
28						
29	TOTAL WATER OPERATING REVENUES		0	TOTAL SEWER OPERATING REVENUES		490,352

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 4

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
2	603	Salaries & Wages - Officers, Exec.	0	0	0	0	0
3	604	Employee Pensions & Benefits	0	0	0	0	0
4	610	Purchased Water	0	0	0	0	0
5							
6	615	Purchased Power	0	0	0	0	0
7	616	Fuel for Purchased Power	0	0	0	0	0
8	618	Chemicals	0	0	0	0	0
9	620	Materials & Supplies	0	0	0	0	0
10	631	Contractual Services - Engineering	0	0	0	0	0
11	632	Contractual Services - Accounting	0	0	0	0	0
12	633	Contractual Services - Legal	0	0	0	0	0
13	634	Contractual Services - Mgmt. Fees	0	0	0	0	0
14	635	Contractual Services - Testing	0	0	0	0	0
15	636	Contractual Services - Other	0	0	0	0	0
16	641	Rental of Building/Real Prop.	0	0	0	0	0
17	642	Rental of Equipment	0	0	0	0	0
18	650	Transportation Expenses	0	0	0	0	0
19	656	Insurance - Vehicle	0	0	0	0	0
20	657	Insurance - General Liability	0	0	0	0	0
21	658	Insurance - Workman's Comp.	0	0	0	0	0
22	659	Insurance - Other	0	0	0	0	0
23	660	Advertising Expense	0	0	0	0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
26	670	Bad Debt Expense	0	0	0	0	0
27	675	Miscellaneous Expense	0	0	0	0	0
28							
29		TOTAL WATER O & M EXPENSES	0	0	0	0	0

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

Florida Public Service Commission

AUF Sewer Rate Band 4

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 4

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 No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma	
1	701	Salaries & Wages - Employees	72,386	3,512	75,898	3,474	79,372	
2	703	Salaries & Wages - Officers, Exec.	2,549	0	2,549	0	2,549	
3	704	Employee Pensions & Benefits	22,252	264	22,516	26	22,543	
4	710	Purchased Sewage Treatment	0	0	0	0	0	
5	711	Sludge Removal Expense	21,400	0	21,400	0	21,400	
6	715	Purchased Power	34,464	(1,562)	32,902	0	32,902	
7	716	Fuel for Power Production	1,125	0	1,125	0	1,125	
8	718	Chemicals	11,646	(1,288)	10,358	0	10,358	
9	720	Materials & Supplies	5,503	0	5,503	0	5,503	
10	731	Contractual Services - Engineering	28,547	0	28,547	0	28,547	
11	732	Contractual Services - Accounting	95	0	95	0	95	
12	733	Contractual Services - Legal	203	0	203	0	203	
13	734	Contractual Services - Mgmt. Fees	6,838	23	6,861	(94)	6,767	
14	735	Contractual Services - Testing	7,395	0	7,395	0	7,395	
15	736	Contractual Services - Other	48,742	23	48,766	27	48,793	
16	741	Rental of Building/Real Prop.	0	0	0	0	0	
17	742	Rental of Equipment	876	0	876	0	876	
18	750	Transportation Expenses	1,111	0	1,111	0	1,111	
19	756	Insurance - Vehicle	113	(24)	89	5	94	
20	757	Insurance - General Liability	562	107	669	35	703	
21	758	Insurance - Workman's Comp.	1,130	14	1,144	4	1,148	
22	759	Insurance - Other	127	(3)	124	7	131	
23	760	Advertising Expense	0	0	0	0	0	
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	1,363	1,363	670	2,033	
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	
26	770	Bad Debt Expense	(1,957)	0	(1,957)	0	(1,957)	
27	775	Miscellaneous Expense	3,876	0	3,876	0	3,876	
28								
29		TOTAL WATER O & M EXPENSES	268,984	2,428	271,412	4,154	275,566	

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

Florida Public Service Commission

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

AUF Sewer Rate Band 4
Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Total Per Books Annual
			May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010			
1	701	Salaries & Wages - Employees	6,567	6,339	6,084	6,215	7,103	5,999	5,097	5,887	5,845	5,011	6,134	6,105			72,386
2	703	Salaries & Wages - Officers, Exec.	227	190	197	221	248	212	199	754	187	187	(254)	181			2,549
3	704	Employee Pensions & Benefits	1,983	1,580	1,830	2,019	1,949	1,871	1,818	1,047	1,873	2,512	2,151	1,619			22,252
4	710	Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-			0
5	711	Sludge Removal Expense	875	4,088	1,348	-	4,626	-	1,750	875	4,264	-	-	3,575			21,400
6	715	Purchased Power	2,498	3,253	3,628	3,122	3,161	3,091	3,081	2,019	2,988	2,469	2,441	2,714			34,464
7	716	Fuel for Power Production	-	-	-	413	-	-	-	-	-	-	712	-			1,125
8	718	Chemicals	1,126	1,507	1,001	1,245	795	1,118	947	1,164	878	650	632	585			11,646
9	720	Materials & Supplies	205	251	655	552	398	819	378	276	107	68	863	930			5,503
10	731	Contractual Services - Engineering	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379			28,547
11	732	Contractual Services - Accounting	17	16	9	9	(15)	9	9	9	8	8	8	8			95
12	733	Contractual Services - Legal	-	-	-	-	-	-	84	103	16	-	-	-			203
13	734	Contractual Services - Mgmt. Fees	1,128	1,230	(571)	604	352	738	541	608	598	469	584	559			6,838
14	735	Contractual Services - Testing	633	540	805	596	442	840	596	596	780	533	146	892			7,395
15	736	Contractual Services - Other	4,454	6,839	7,550	6,157	6,468	2,391	2,623	1,129	2,432	2,846	2,257	3,596			48,742
16	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-			0
17	742	Rental of Equipment	67	67	67	67	67	67	67	135	67	67	67	67			876
18	750	Transportation Expenses	75	90	71	80	126	99	85	91	81	113	100	99			1,111
19	756	Insurance - Vehicle	10	10	10	10	10	10	10	10	8	8	8	8			113
20	757	Insurance - General Liability	41	41	41	41	41	41	41	41	58	58	58	58			562
21	758	Insurance - Workman's Comp.	94	83	84	94	94	91	85	86	105	105	110	101			1,130
22	759	Insurance - Other	10	10	10	10	10	10	10	10	11	11	11	11			127
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	8,094	8,476	(13,865)	(1,621)	(639)	2,595	(7,991)	7,076	(188)	(2,122)	(2,869)	1,096			(1,957)
27	775	Miscellaneous Expense	291	273	334	314	340	312	352	307	338	375	312	328			3,876
28																	
29		TOTAL WATER O & M EXPENSES	30,774	37,262	11,668	22,528	27,956	22,693	12,162	24,604	22,832	15,746	15,849	24,910			268,984

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

AUF Sewer Rate Band 4

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 No.	Acct No.	Account Name	Prior Test Year	Test 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 4

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 4

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)
			Prior Test	Test Year		
Line	Acct		Year	Adjusted	Difference	% Difference
No.	No.	Account Name	2007			
1	701	Salaries & Wages - Employees	97,127	75,898	(21,230)	-21.9%
2	703	Salaries & Wages - Officers, Exec.	4,053	2,549	(1,504)	-37.1%
3	704	Employee Pensions & Benefits	30,629	22,516	(8,113)	-26.5%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	32,369	21,400	(10,970)	-33.9%
6	715	Purchased Power	32,346	32,902	556	1.7%
7	716	Fuel for Power Production	1,740	1,125	(615)	-35.3%
8	718	Chemicals	10,121	10,358	237	2.3%
9	720	Materials & Supplies	10,249	5,503	(4,746)	-46.3%
10	731	Contractual Services - Engineering	33	28,547	28,514	86404.7%
11	732	Contractual Services - Accounting	65	95	30	45.7%
12	733	Contractual Services - Legal	2,583	203	(2,380)	-92.2%
13	734	Contractual Services - Mgmt. Fees	2,064	6,861	4,798	232.5%
14	735	Contractual Services - Testing	10,790	7,395	(3,395)	-31.5%
15	736	Contractual Services - Other	108,525	48,766	(59,759)	-55.1%
16	741	Rental of Building/Real Prop.	4,624	0	(4,624)	-100.0%
17	742	Rental of Equipment	1,287	876	(411)	-31.9%
18	750	Transportation Expenses	44	1,111	1,067	2425.7%
19	756	Insurance - Vehicle	105	89	(16)	-15.2%
20	757	Insurance - General Liability	394	669	274	69.6%
21	758	Insurance - Workman's Comp.	62	1,144	1,082	1745.2%
22	759	Insurance - Other	137	124	(13)	-9.2%
23	760	Advertising Expense	(61)	0	61	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	1,425	1,363	(61)	-4.3%
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	670	(1,957)	(2,628)	-391.9%
27	775	Miscellaneous Expense	(14,049)	3,876	17,925	-
28						
29						
30	TOTAL SEWER O & M EXPENSES		337,333	271,412	(65,921)	-19.5%
31						
32		Total Customers (EOY)	86	88	2	2.32%
33		Consumer Price Index - U				8.84%
31		Growth Plus Inflation				11.36%

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissic

AUF Sewer Rate Band 4

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)		(2)		(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			
8	718		Chemicals		Chlorine Costs increased by 13% over the '07 test year. Facilities maintain a higher effluent residual at Village Water to assure a more consistent compliance.	
9	720		Materials & Supplies			
10	731		Contractual Services - Engineering		Amortization of Engineering study for village water wastewater ponds related to	
11	732		Contractual Services - Accounting		Increase in annual audit costs	
12	733		Contractual Services - Legal			
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		Increase in customer count from 2007 to 2010 for Village Wtr WW system	
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			
27	775		Miscellaneous Expense			

Contractual Services**Florida Public Service Commission****AUF Sewer Rate Band 4****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: B-9

Page: 1 of 1

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.

Line No.	(1) Service Provider	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1		NA		
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Amortize BCI Invoices	Engineering	19,031	Study of Village Water Ponds
12	31034TNT SEWER LLC	Maintenance	15,600	Lawn Services
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

AUF Sewer Rate Band 4

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; Interrog.	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	0.40%	2,679		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		0		670		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		0		1,005		
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 4

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 4

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			(12) Total	(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other		
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%	0.23%		0.23%	# Custs	-	95		95	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	0.00%	0.21%		0.21%	# Custs	-	4,431		4,431	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	0.00%	0.23%		0.23%	# Custs	-	1,574		1,574	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%	0.23%		0.23%	# Custs	-	113		113	49,736
19	657	757	Insurance - General Liability	0.00%	0.23%		0.23%	# Custs	-	562		562	243,824
20	658	758	Insurance - Workman's Comp.	0.00%	2.65%		2.65%	% Labor	-	1,130		1,130	42,632
21	659	759	Insurance - Other	0.00%	0.23%		0.23%	# Custs	-	127		127	55,596
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amort									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense									-	-

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 2 of 2

Preparer: S Szczygiel

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

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.	0.00%	2.61%		2.61%	% Labor	-	2,549		2,549	97,562
3	604	704	Employee Pensions & Benefits	0.00%	2.66%		2.66%	% Labor	-	22,252		22,252	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%	0.23%		0.23%	# Custs	-	1,862		1,862	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%	0.23%		0.23%	# Custs	-	1,111		1,111	484,453
18	656	756	Insurance - Vehicle									-	-
19	657	757	Insurance - General Liability									-	-
20	658	758	Insurance - Workman's Comp.									-	-
21	659	759	Insurance - Other									-	-
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amort									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense	0.00%	0.23%		0.23%	# Custs	-	104		104	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) 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		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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-14

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(2) Account No. and Name	(3) Expense	(4) Adjustments	(5) Historical Test Year 2007		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments	
				Utility	Adjusted			N-U & U	
					Expense			Expense	Expense
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0		0	0.00%	0	0	0
3	352.1 Franchises	26	0		26	0.00%	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0		0	0.00%	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0		0	0.00%	0	0	0
7	354.2 Structures & Improvements	0	0		0	0.00%	0	0	0
8	355.2 Power Generation Equipment	0	0		0	0.00%	0	0	0
9	360.2 Collection Sewers - Force	10,091	0		10,091	15.35%	1,549	0	0
10	361.2 Collection Sewers - Gravity	818	0		818	15.35%	126	0	0
11	362.2 Special Collecting Structures	0	0		0	0.00%	0	0	0
12	363.2 Services to Customers	95	0		95	0.00%	0	0	0
13	364.2 Flow Measuring Devices	0	0		0	0.00%	0	0	0
14	365.2 Flow Measuring Installations	0	0		0	0.00%	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0		0	0.00%	0	0	0
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0		0	0.00%	0	0	0
18	354.3 Structures & Improvements	0	0		0	0.00%	0	0	0
19	355.3 Power Generation Equipment	0	0		0	0.00%	0	0	0
20	370.3 Receiving Wells	835	0		835	0.00%	0	0	0
21	371.3 Pumping Equipment	67	0		67	0.00%	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0		0	0.00%	0	0	0
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0		0	0.00%	0	0	0
25	354.4 Structures & Improvements	6,756	0		6,756	7.62%	515	0	0
26	355.4 Power Generation Equipment	1,248	0		1,248	0.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	19,277	0		19,277	7.62%	1,469	13,889	1,059
28	381.4 Plant Sewers	515	0		515	0.00%	0	0	0
29	382.4 Outfall Sewer Lines	0	0		0	0.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0		0	0.00%	0	0	0
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0		0	0.00%	0	0	0
33	354.5 Structures & Improvements	0	0		0	0.00%	0	0	0
34	355.5 Power Generation Equipment	0	0		0	0.00%	0	0	0
35	371.5 Pumping Equipment	7,306	0		7,306	0.00%	0	0	0
36	374.5 Reuse Distribution Reservoirs	2,474	0		2,474	0.00%	0	0	0
37	380.5 Treatment & Disposal Equipment	9,542	0		9,542	0.00%	0	0	0
38	381.5 Plant Sewers	572	0		572	0.00%	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0		0	0.00%	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0		0	0.00%	0	0	0
42	353.6 Land & Land Rights	0	0		0	0.00%	0	0	0
43	354.6 Structures & Improvements	0	0		0	0.00%	0	0	0
44	355.6 Power Generation Equipment	0	0		0	0.00%	0	0	0
45	366.6 Reuse Services	43	0		43	0.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0		0	0.00%	0	0	0
47	371.6 Pumping Equipment	0	0		0	0.00%	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	171	0		171	0.00%	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0		0	0.00%	0	0	0
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0		0	0.00%	0	0	0
52	354.7 Structures & Improvements	0	0		0	0.00%	0	0	0
53	390.7 Office Furniture & Equipment	0	0		0	0.00%	0	0	0
54	390.71 Computer Equipment	0	1,397		1,397	0.00%	0	176	0
55	391.7 Transportation Equipment	0	0		0	0.00%	0	133	0
56	392.7 Stores Equipment	0	0		0	0.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	595	0		595	0.00%	0	0	0
58	394.7 Laboratory Equipment	75	0		75	0.00%	0	0	0
59	395.7 Power Operated Equipment	48	0		48	0.00%	0	0	0
60	396.7 Communication Equipment	2,289	0		2,289	0.00%	0	0	0
61	397.7 Miscellaneous Equipment	0	0		0	0.00%	0	0	0
62	398.7 Other Tangible Plant	0	0		0	0.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	62,843	1,397		64,240		3,659	14,199	1,059
64									
65	407321 (LESS) AMORTIZATION OF CIAC	(37,717)			(37,717)		0	0	0
66	NET DEPRECIATION EXPENSE	25,126	1,397		26,523		3,659	14,199	1,059

Taxes Other Than Income

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2)	(3) Regulatory Assessment Fees (RAFTs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
Water							
1	Test Year Per Books		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		22,066	6,308	19,781		48,154
20							
21	Adjustments to Test Year (Explain)						
22	RAF on Adj'd Rev - RAF Per Books		1,943				1,943
23	Property Tax Reclass & NU&U Adj				11,788		11,788
24	Payroll Adjustments			269			269
25	Total Test Year Adjustments		1,943	269	11,788	0	14,000
26	Adjusted Test Year		24,009	6,576	31,568	0	62,154
27							
28	Pro Forma Adjustments (Explain)						
29	Payroll Tax Adjustments			266			266
30	Pro Forma Plant in Service Additions				3,853		3,853
31	Total Pro Forma Adjustments		0	266	3,853	0	4,119
32	Adjusted Pro Forma		24,009	6,842	35,421	0	66,273
33							
34	RAFTs Assoc. with Revenue Increase		1,210				1,210
35							
36	Total Pro Forma		25,219	6,842	35,421	0	67,483

Recap Schedules: B-1, B-2 Source Schedule: B-3

Payroll taxes: FICA=7.65%, Fed & State Unemployment=0.41%

**AUF Sewer Rate Band 4
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 4

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	57,125	5,197	62,321	(9,945)	52,377	C-2
8	Deferred Income Tax Expense	0	(4,472)	(4,472)	0	(4,472)	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	57,125	724	57,849	(9,945)	47,904	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

AUF Sewer Rate Band 4
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
Historical [X] Projected []

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

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

Line No.	(1) Description	(2) (3) (4) Water			(5) (6)		(7) (8) (9) (10) (11) (12) Sewer					Supporting Schedules
		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	
1	Taxable Operating Income before Interest	NA	NA	NA	NA	NA	148,088	28,203	176,291	(21,413)	154,878	B-1, B-2
2	Less: Interest Charges	NA	NA	NA	NA	NA	0	(26,325)	(26,325)	(4,368)	(30,693)	C-3
3												
4	Taxable Income	0	0	0	0	0	148,088	1,877	149,965	(25,781)	124,184	
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	-	(11,594)	(11,594)	0	(11,594)	C-5
9	Total Schedule M Adjustments	0	0	0	0	0	0	(11,594)	(11,594)	0	(11,594)	
10												
11	Taxable Income Before State Taxes	0	NA	0	NA	0	148,088	13,472	161,559	(25,781)	135,778	
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	8,145	741	8,886	(1,418)	7,468	
15												
16	Federal Taxable Income	0	NA	0	NA	0	139,943	12,731	152,673	(24,363)	128,311	
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	48,980	4,456	53,436	(8,527)	44,909	
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	48,980	4,456	53,436	(8,527)	44,909	
24												
25	Summary:											
26	Current State Income Tax	0	NA	0	NA	0	8,145	741	8,886	(1,418)	7,468	
27	Current Federal Income Tax	0	NA	0	NA	0	48,980	4,456	53,436	(8,527)	44,909	
28												
29	Total Current Income Tax Expense (To C-1)	0	NA	0	0	0	57,125	5,197	62,321	(9,945)	52,377	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Sewer Rate Band 4

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	Water	Water		Sewer	Sewer	Sewer	Supporting Schedules
		Test Yr	Test Yr	Test Yr	Test Yr	Test Yr	Test Yr	Test Yr	Test Yr	Test Yr	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	0	0	Note*	0	26,313	26,313	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	12	12			
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	26,325	26,325			

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		1,397,226	
Weighted Cost of Long Term Debt (D-1)	0.00%	0	1.88%	26,313
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		26,313

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Pro Forma

Historical [] Projected [X]

Schedule: C-3

Page: 2 of 2

Preparer: W Jordon

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2.

Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	Water			Sewer			Supporting Schedules	
		Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		
1	Interest on Long-Term Debt	0	0	0	Note*	26,313	4,368	30,681	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		12	0	12	
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		26,325	4,368	30,693	

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 Companies (see Sch. C-7)

	Water					Sewer				
	Balances From Sch. D-1	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	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		1,617,892	
Weighted Cost of Long Term Debt (D-1)	1.90%	0	1.90%	30,681
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		30,681

Book/Tax Differences - Permanent

Florida Public Service Commission

AUF Sewer Rate Band 4

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(5) Sewer			(8) 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	25,126	6,248	31,374	
4	Book Depreciation & Amortization	NA	NA	NA	25,126	1,397	26,523	B-13,14
5								
6	Depreciation Difference	0	0	0	0	4,851	4,851	
7								
8	Other Timing Differences (Itemize):							
9	Bad Debts	0	0	0	0	(1,006)	(1,006)	
10	Rate Case	0	0	0	0	(13,067)	(13,067)	
11	Loss on abandon	0	0	0	0	(2,372)	(2,372)	
12								
13	Total Timing Differences (To C-2)	0	0	0	0	(11,594)	(11,594)	
14								
15	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
16	State Deferred Taxes	0	0	0	0	(638)	(638)	
17								
18	Timing Differences for Fed. Taxes	0	0	0	0	(10,956)	(10,956)	
19								
20	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
21	Federal Deferred Taxes	0	0	0	0	(3,835)	(3,835)	
22								
23	Total Deferred Taxes (to C-1)	0	0	0	0	(4,472)	(4,472)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

AUF Sewer Rate Band 4

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	3,744	22,516	26,260				3,744	22,516	26,260
7	2007	3,539	21,281	24,820				3,539	21,281	24,820
8	2008	10,280	61,823	72,103				10,280	61,823	72,103
9	2009	9,643	57,988	67,631				9,643	57,988	67,631
10	Test Yr	9,654	58,055	67,709				9,654	58,055	67,709

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

AUF Sewer Rate Band 4

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	2,934	810	3,744
7	2007	3,744	(205)	3,539
8	2008	3,539	6,742	10,280
9	2009	10,280	(638)	9,643
10	Test Yr	9,643	11	9,654

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 3 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
		Account No. 28305			
		Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2006	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	17,644	4,872	22,516	
7	2007	22,516	(1,235)	21,281	
8	2008	21,281	40,542	61,823	
9	2009	61,823	(3,835)	57,988	
10	Test Yr	57,988	67	58,055	

Investment Tax Credits - Analysis

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 1 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis
Florida Public Service Commission
AUF Sewer Rate Band 4
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

AUF Sewer Rate Band 4

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 4****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 4

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					

See Note

0

0

Parent Debt Adjustment Calculation

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

Note

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

Income Tax Returns**AUF Sewer Rate Band 4****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: C-9

Page: 1 of 1

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****AUF Sewer Rate Band 4****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-10

Page: 1 of 1

Preparer: W Jerdon

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

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

**AUF Sewer Rate Band 4
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 STATE RATE DATES
ON STATE SCHEDULES

STATE	DATE	REMARKS
AL	1/1/78	Revised Cost of Capital
AK	1/1/78	Revised Cost of Capital
AZ	1/1/78	Revised Cost of Capital
CA	1/1/78	Revised Cost of Capital
CO	1/1/78	Revised Cost of Capital
CT	1/1/78	Revised Cost of Capital
DE	1/1/78	Revised Cost of Capital
FL	1/1/78	Revised Cost of Capital
GA	1/1/78	Revised Cost of Capital
HI	1/1/78	Revised Cost of Capital
IL	1/1/78	Revised Cost of Capital
IN	1/1/78	Revised Cost of Capital
IO	1/1/78	Revised Cost of Capital
KS	1/1/78	Revised Cost of Capital
KY	1/1/78	Revised Cost of Capital
LA	1/1/78	Revised Cost of Capital
MA	1/1/78	Revised Cost of Capital
MD	1/1/78	Revised Cost of Capital
ME	1/1/78	Revised Cost of Capital
MI	1/1/78	Revised Cost of Capital
MN	1/1/78	Revised Cost of Capital
MO	1/1/78	Revised Cost of Capital
MS	1/1/78	Revised Cost of Capital
MT	1/1/78	Revised Cost of Capital
NE	1/1/78	Revised Cost of Capital
NH	1/1/78	Revised Cost of Capital
NJ	1/1/78	Revised Cost of Capital
NM	1/1/78	Revised Cost of Capital
NY	1/1/78	Revised Cost of Capital
NC	1/1/78	Revised Cost of Capital
ND	1/1/78	Revised Cost of Capital
OH	1/1/78	Revised Cost of Capital
OK	1/1/78	Revised Cost of Capital
OR	1/1/78	Revised Cost of Capital
PA	1/1/78	Revised Cost of Capital
RI	1/1/78	Revised Cost of Capital
SC	1/1/78	Revised Cost of Capital
SD	1/1/78	Revised Cost of Capital
TN	1/1/78	Revised Cost of Capital
TX	1/1/78	Revised Cost of Capital
UT	1/1/78	Revised Cost of Capital
VA	1/1/78	Revised Cost of Capital
VT	1/1/78	Revised Cost of Capital
WA	1/1/78	Revised Cost of Capital
WI	1/1/78	Revised Cost of Capital
WV	1/1/78	Revised Cost of Capital
WY	1/1/78	Revised Cost of Capital

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Sewer Rate Band 4**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.

Line No.	(1) Class of Capital	(2) Reconciled To Test Yr 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, 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	515,512	36.90%	5.10%	1.88%		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	813,842	58.25%	9.67%	5.64%		D-2
13	Customer Deposits	203	0.01%	6.00%	0.00%		D-2
14	Accumulated Deferred Income Taxes	67,670	4.84%	0.00%	0.00%		D-2
15							
16	Total	1,397,226	100.00%		7.52%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	515,512	36.90%	5.10%	1.88%	26,313	
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	813,842	58.25%	9.67%	5.64%	78,739	
21	Customer Deposits	203	0.01%	6.00%	0.00%	12	
22	Accumulated Deferred Income Taxes	67,670	4.84%	0.00%	0.00%	0	
23							
24	Total	1,397,226	100.00%		7.52%	105,064	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Sewer Rate Band 4**Docket No. 100330-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Pro Forma	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
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	601,084	37.15%	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	948,936	58.65%	9.67%	5.67%		D-2
13	Customer Deposits	203	0.01%	6.00%	0.00%		D-2
14	Accumulated Deferred Income Taxes	67,670	4.18%	0.00%	0.00%		D-2
15							
16	Total	1,617,892	100.00%		7.57%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	601,084	37.15%	5.10%	1.90%	30,681	
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	948,936	58.65%	9.67%	5.67%	91,809	
21	Customer Deposits	203	0.01%	6.00%	0.00%	12	
22	Accumulated Deferred Income Taxes	67,670	4.18%	0.00%	0.00%	0	
23							
24	Total	1,617,892	100.00%		7.57%	122,502	

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

AUF Sewer Rate Band 4**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	Supporting
No.	Class of Capital	Average†	Adjustments	To Test Yr	To Pro Forma	Schedules
			Pro rata •	Rate Base	Rate Base	
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	515,512		515,512	601,084	D-5
10	Short-Term Debt	0		0	0	D-4
11	Preferred Stock	0		0	0	D-3
12	Common Stock	813,842		813,842	948,936	
13	Customer Deposits	203		203	203	D-7
14	Accumulated Deferred Income Taxes	67,670		67,670	67,670	C-6
15						
16	Total	1,397,226	0	1,397,226	1,617,892	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 4
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)
			Call Provis.	Principal	Principal	(Discount) or	(Discount) or	Issuing Exp.	Issuing Exp.		Rate (Contract	Dollar Divd.	
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Effective
No.	Years of Life	Issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Face Value)	Value (11)x(5)	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 4**

Schedule: D-4

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5

Page: 1 of 2

Preparer: D Moy Kelly

Utility ☒ or Parent ☐

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

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

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

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-6

Page: 1 of 2

Preparer: D Moy Kelly

Utility [X] or Parent []

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

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

1

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

AUF Sewer Rate Band 4
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 ☒

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-7

Page: 1 of 1

Preparer: S Szczygiel

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
All FL Systems					
1	Apr-2009	89,863	5,736	5,446	90,152
2	May-2009	90,152	5,127	5,464	89,816
3	Jun-2009	89,816	3,344	10,005	83,154
4	Jul-2009	83,154	2,943	3,626	82,472
5	Aug-2009	82,472	3,241	2,637	83,075
6	Sep-2009	83,075	3,679	3,756	82,998
7	Oct-2009	82,998	3,713	5,682	81,030
8	Nov-2009	81,030	2,681	1,922	81,788
9	Dec-2009	81,788	3,938	3,609	82,117
10	Jan-2010	82,117	4,058	3,258	82,918
11	Feb-2010	82,918	4,567	3,168	84,316
12	Mar-2010	84,316	4,201	2,222	86,295
13	Apr-2010	86,295	2,861	3,471	85,685
14	Average				<u>84,294</u>
15					
16	Allocation to this Rate Group			% Customers	Allocation
17				of all-FL	
18		Water		0.00%	<u>0</u>
19					
20		Sewer		0.24%	<u>203</u>

**AUF Sewer Rate Band 4
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Class A Utility Cost of Service Study	E-12	130
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Rate Schedule - Water

Florida Public Service Commission

AUF Sewer Rate Band 4

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>Gallonge Charge</i>						
13	<i>Block 1</i>	-	-	-	-	NA	NA
14	<i>Block 2</i>	-	-	-	-	NA	NA
15	<i>Block 3</i>	-	-	-	-	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>Gallonge 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>Gallonge Charge</i>						
40	<i>Block 1</i>	-	-	-	-	NA	NA
41	<i>Block 2</i>	-	-	-	-	NA	NA
42	<i>Block 3</i>	-	-	-	-	NA	NA
43	<i>Block 4</i>	-	-	-	-	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 4

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) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	75.36	75.47	-	75.47	75.47	37.87
3							
4	Gallage cap (gallons)	6,000	6,000	-	6,000	6,000	6,000
5	Gallage Charge, Capped	9.36	9.37	-	9.37	9.37	9.53
6							
7							
8	General Service						
9	5/8" X 3/4"	75.36	75.47	-	75.47	75.47	37.87
10	3/4"	113.05	113.22	-	113.22	113.22	56.81
11	1"	188.41	188.69	-	188.69	188.69	94.68
12	1-1/2"	376.82	377.39	-	377.39	377.39	189.36
13	2"	602.92	603.82	-	603.82	603.82	302.97
14	3"	1,205.84	1,207.65	-	1,207.65	1,207.65	605.94
15	4"	1,884.12	1,886.95	-	1,886.95	1,886.95	946.78
16	6"	3,768.24	3,773.89	-	3,773.89	3,773.89	1,893.57
17	8"	6,029.18	6,038.22	-	6,038.22	6,038.22	3,029.70
18	10"	8,666.95	8,679.95	-	8,679.95	8,679.95	4,355.20
19	Gallage charge	11.23	11.25	-	11.25	11.25	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							
26							
27							
28							
29	All Systems Proposed Res						73.91
30	Gen. Srv. Wastewater Only						
31	All Systems Proposed Gen Srv						475.78
32	Reuse per Sprinkler Head	0.10	0.10		0.10	0.10	0.50
33	Reuse Flat Rate	-	-		-	-	-

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-1s

Page: 2 of 2

Preparer: T Rendell

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

Line No.	(1) System	(2) Rate Group	(3) Prior to Filing Residential	(4) Prior to Filing Gen'l Service
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27	FL Central Commerce Park	AUF-S4	154.69	962.89
28	Village Water	AUF-S4	211.34	1,315.48
29				
30				
31				
32				
33				
34				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 4

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/Rpsn	(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	Gallonge	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
10	Block 1	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	Gallonge	0		NA	0	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	Gallonge	Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
33	Block 1	0		NA	0	0	0	-	0	0	#DIV/0!	6.49	NA
34	Block 2	0		NA	0	0	0	-	0	0	#DIV/0!	9.73	NA
35	Block 3	0		NA	0	0	0	-	0	0	#DIV/0!	12.98	NA
36	Block 4	0		NA	0	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	0
54	Tot Billed Rev				0				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 4

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	Gallonge				
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	Gallonge		0	-	NA
27	Total General Ser	0	0		0
28	Average Bill				
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	NA
32	Gallonge				
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 4

Docket No. 100330-WS

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

Water [X] or Sewer []

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

Schedule: E-2w
Page: 3 of 4
Preparer: T Rendell

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	Gallionage				
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	Gallionage		0	-	NA
27	Total General Ser	0	0		0
28	Average Bill				
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	NA
32	Gallionage				
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 4

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	Gallionage				
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	Gallionage		0	-	NA
27	Total General Ser	0	0		0
28	Average Bill				-
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	NA
32	Gallionage				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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 4

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) TY Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Usage	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) Proposed Rate	(11) Revenue at Proposed
1	Residential										
2	5/8" X 3/4"	0		-	0	0		75.47	0	37.87	0
3	3/4"	0		-	0	0		75.47	0	37.87	0
4	1"	0		-	0	0		75.47	0	37.87	0
5	1-1/2"	0		-	0	0		75.47	0	37.87	0
6	2"	0		-	0	0		75.47	0	37.87	0
7	3"	0		-	0	0		75.47	0	37.87	0
8	4"	0		-	0	0		75.47	0	37.87	0
9	Gallage cap (gallons)		6,000				6,000				
10	Capped Usage	-	0	-	0	0		9.37	0	9.53	0
11	Usage Above Cap	-	0				0				
12											
13	Total Residential	0	0		0	0	0		0		0
14	Average Bill										
15											
16	General Service										
17	5/8" X 3/4"	451		75.42	34,006	452		75.47	34,090	37.87	17,106
18	3/4"	0		-	0	0		113.22	0	56.81	0
19	1"	226		188.56	42,616	248		188.69	46,803	94.68	23,485
20	1-1/2"	129		377.13	48,474	148		377.39	55,766	189.36	27,981
21	2"	112		603.42	67,566	122		603.82	73,950	302.97	37,105
22	3"	0		-	0	0		1,207.65	0	605.94	0
23	4"	24		1,885.52	45,755	24		1,886.95	45,287	946.78	22,723
24											
25	Gallage	-	26,142	11.24	293,846		26,244	11.25	295,240	11.43	299,964
26											
27											
28	Total General Serv	942	26,142		532,263	994	26,244		551,137		428,364
29	Average Bill				565.23				554.47		430.96
30											
31	Flat Rate										
32	Res. Wastewater Only								0	73.91	0
33									0	73.91	0
34									0	73.91	0
35									0	73.91	0
36									0	73.91	0
37									0	73.91	0
38	Subtot Res Flat Rate	0	0		0	0					
39	Cmrl. Wastewater Only	0	0	-	0	0				475.78	
40									0		
41	Gallage		0	-	0				0		0
42											
43	Total Wastewater Only	0	0		0	0	0		0		0
44	Average Bill										
45											
46	Sprinkler Heads	8,180	NA	0.10	818	8,180		0.10	818	0.50	4,090
47	Reuse	0	NA	-	0	0		-	0	-	0
48	Total Flat Rate	8,180	0		818	8,180			818		4,090
49											
50											
51	Subtotal Billed Rev	9,121	26,142		533,080				551,955		432,454
52	Unbilled Revenues				0				0		0
53	Guaranteed Revenues				0				0		0
54	Misc. Service Charge				457				461		461
55	Total Billed Revenue				533,537				552,416		432,915
56	Booked Revenue per GL				490,352						
57	Adjustments to Booked				36,960						
58	Booked Revenue Adjusted				527,312						
59	Difference & % Difference				6,226		1.2%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

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

Schedule:

E-2s

Page:

2 of 4

Preparer:

T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	0		75.36	0
3	3/4"	0		75.36	0
4	1"	0		75.36	0
5	1-1/2"	0		75.36	0
6	2"	0		75.36	0
7	3"	0		75.36	0
8	4"	0		75.36	0
9	Gallorage cap (gallons)		6,000		
10	Capped Usage		0	9.36	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"	220		75.36	16,559
18	3/4"	0		113.05	0
19	1"	102		188.41	19,137
20	1-1/2"	58		376.82	21,981
21	2"	50		602.92	29,955
22	3"	0		1,205.84	0
23	4"	12		1,884.12	23,112
24					
25	Gallorage		12,472	11.23	140,058
26					
27					
28	Total General Serv	442	12,472		250,802
29	Average Bill				567.95
30					
31	Flat Rate				
32	Res. Wastewater Only				
33					0
34					0
35					0
36					0
37					0
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0		511.98	0
40					
41	Gallorage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				
45					
46	Sprinkler Heads	3,990	NA	0.10	399
47	Reuse	0	NA		0
48	Total Flat Rate	3,990	0		399
49					
50					
51	Subtotal Billed Rev	4,432	12,472		251,201
52					
53	Adjustments to Booked Revenue				
54	Abatements				0
55	Out of Period Adjs				26,224
56	Accounting Adjustments				0
57	Total Adjustments				26,224

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

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

Water [] or Sewer [X]

Schedule:

E-2s

Page:

3 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	0		75.47	0
3	3/4"	0		75.47	0
4	1"	0		75.47	0
5	1-1/2"	0		75.47	0
6	2"	0		75.47	0
7	3"	0		75.47	0
8	4"	0		75.47	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		0	9.37	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"	231		75.47	17,447
18	3/4"	0		113.22	0
19	1"	124		188.69	23,478
20	1-1/2"	70		377.39	26,493
21	2"	62		603.82	37,611
22	3"	0		1,207.65	0
23	4"	12		1,886.95	22,643
24					
25	Gallage		13,670	11.25	153,789
26					
27					
28	Total General Serv	500	13,670		281,461
29	Average Bill				562.82
30					
31	Flat Rate				
32	Res. Wastewater Only				0
33					0
34					0
35					0
36					0
37					0
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0			0
40					0
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				
45					
46	Sprinkler Heads	4,190	NA	0.10	419
47	Reuse	0	NA		0
48	Total Flat Rate	4,190	0		419
49					
50					
51	Subtotal Billed Rev	4,690	13,670		281,879
52					
53	Adjustments to Booked Revenue				
54	Abatements				315
55	Out of Period Adjs				10,421
56	Accounting Adjustments				0
57	Total Adjustments				10,736

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Schedule Period 3: NA

Schedule:

E-2s

Page:

4 of 4

Preparer:

T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0		75.47	0
3	3/4"	0		75.47	0
4	1"	0		75.47	0
5	1-1/2"	0		75.47	0
6	2"	0		75.47	0
7	3"	0		75.47	0
8	4"	0		75.47	0
9	Gallage cap (gallons)		0		
10	Capped Usage		0	9.37	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		75.47	0
18	3/4"	0		113.22	0
19	1"	0		188.69	0
20	1-1/2"	0		377.39	0
21	2"	0		603.82	0
22	3"	0		1,207.65	0
23	4"	0		1,886.95	0
24					
25	Gallage		0	11.25	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	0.10	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 4

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	0	68			665	0	733
15	Jun-09	0	74			665	0	739
16	Jul-09	0	60			665	0	725
17	Aug-09	0	83			665	0	748
18	Sep-09	0	88			665	0	753
19	Oct-09	0	69			665	0	734
20	Nov-09	0	76			798	0	874
21	Dec-09	0	80			665	0	745
22	Jan-10	0	69			665	0	734
23	Feb-10	0	98			665	0	763
24	Mar-10	0	75			865	0	939
25	Apr-10	0	103			532	0	635
26	Total Sewer	0	942	0	0	8,180	0	9,121

Miscellaneous Service Charges

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4

Page: 1 of 4

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2)	(3) Present Bus. Hrs.	(4) Present After Hrs.	(5)	(6) Proposed Bus. Hrs.	(7) Proposed After Hrs.
1	WATER						
2	Initial Connection		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			Proposed	
29	Development Size		Fee			Fee	
30	2 - 50 customers		none			\$ 366.00	
31	51 - 250 customers		none			\$ 457.00	
32	> 250 customers		none			\$ 501.00	
33							
34	Field Inspection Fee						
35	1st 400 feet	per foot	none			\$ 11.25	
36	2nd 600 feet	per foot	none			\$ 4.25	
37	Remaining ft.	per foot	none			\$ 1.50	
38							
39							
40	CUSTOMER DEPOSITS (REFUNDABLE)						
41							
42	Class	Meter Size	Present	Water Proposed		Present	Sewer Proposed
43	Residential	5/8 X 3/4"	*	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

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: E-4

Page: 2 of 4

Preparer: J Lihvarcik

CUSTOMER DEPOSITS (REFUNDABLE)

Present Rates

Line	(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 4

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 4 of 4

Preparer: J Lihvarcik

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

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

25									
26									
27	DERIVATION OF LOADED HOURLY RATES USED ABOVE								
28		Base Hrlly		Overheads		Total Hrlly			
29		Rate		35%		Rate			
30	Engineering & Management								
31	Engineer	\$ 36.45		\$ 12.76		\$ 49.21			
32	Engineering Aide	\$ 23.37		\$ 8.18		\$ 31.54			
33	Manager of Operations	\$ 49.32		\$ 17.26		\$ 66.59			
34	President	\$ 59.11		\$ 20.69		\$ 79.80			
35	Administrative Assistant	\$ 18.54		\$ 6.49		\$ 25.03			
36									
37									
38	Field Employees								
39	Area Coordinator	\$ 27.45		\$ 9.61		\$ 37.06			
40	Utility Tech Coordinator	\$ 20.50		\$ 7.18		\$ 27.68			
41	Utility Tech I	\$ 11.46		\$ 4.01		\$ 15.47			
42	Utility Tech I	\$ 12.98		\$ 4.54		\$ 17.52			
43	Utility Tech II	\$ 13.71		\$ 4.80		\$ 18.51			
44	Utility Tech II	\$ 14.13		\$ 4.95		\$ 19.08			
45	Utility Tech II	\$ 14.35		\$ 5.02		\$ 19.37			
46	Utility Tech III	\$ 17.22		\$ 6.03		\$ 23.25			
47	Field Employees Composite Loaded Cost					\$ 22.24			
48									
49									
50	Office Employees								
51	Administrative Assistant	\$ 15.34		\$ 5.37		\$ 20.71			
52	Administrative Assistant	\$ 18.54		\$ 6.49		\$ 25.03			
53	New Business Coordinator	\$ 23.37		\$ 8.18		\$ 31.54			
54	Office Clerk	\$ 12.36		\$ 4.33		\$ 16.69			
55	Operations Support Coordinator	\$ 23.20		\$ 8.12		\$ 31.33			
56	Office Employees Composite Loaded Cost					\$ 25.06			

Miscellaneous Service Charge Revenue

Florida Public Service Commission

AUF Sewer Rate Band 4

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	12	0	12
20	Jun-09	0	0	0	0	35	0	35
21	Jul-09	0	0	0	0	25	0	25
22	Aug-09	0	0	0	0	10	0	10
23	Sep-09	0	0	0	0	45	0	45
24	Oct-09	0	0	0	0	30	0	30
25	Nov-09	0	0	0	0	34	0	34
26	Dec-09	22	0	0	0	55	0	77
27	Jan-10	22	0	0	0	50	0	72
28	Feb-10	0	0	0	0	35	0	35
29	Mar-10	22	0	0	0	25	0	47
30	Apr-10	0	0	0	0	35	0	35
31								
32	Total Sewer \$	66	0	0	0	391	0	457
33	Annual Events	3	0	0	0	79	0	82
34								
35	Proposed Rate	22.00	22.00	Actual Cost	22.00	5.00	25.00	
36	Proposed Revenue	66	0	0	0	395	0	461

Public Fire Hydrants Schedule

Florida Public Service Commission

AUF Sewer Rate Band 4

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 4****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 4**

Schedule: E-8

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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 No.	(1) Type	(2) Description
-------------	-------------	--------------------

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).

State the type of agreement (i.e., contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	NA	NA	NA	NA	NA
2			-		
3			-		
4			-		
5			-		
SEWER					
6	Regulatory Assessment Fee	Florida Public Service Comm.	22,066	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

AUF Sewer Rate Band 4

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 4

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 4****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 4****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 4
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 4
Docket No. 100330-WS**

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

Historical Test Year Ending April 30, 2010

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 4

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 4
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010

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

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

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 4**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 4

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**

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-6

Page: 1 of 1

Preparer: T Ward

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

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) Excess %I&I	(4) Treatment %U&U
1		-		
2		-		
3		-		
4		-		
5	FL Central Commerce Park	60	7.10%	100.00%
6		-		
7		-		
8		-		
9		-		
10		-		
11		-		
12		-		
13		-		
14		-		
15		-		
16		-		
17		-		
18		-		
19		-		
20		-		
21		-		
22		-		
23		-		
24		-		
25		-		
26	Village Water	34	0.00%	78.93%
27		-		
28				
29	Total & Composite U&U %s	94	4.53%	92.38%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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AUF Sewer Rate Band 4

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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

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

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) % U&U Collection
1		-	
2		-	
3		-	
4		-	
5	FL Central Commerce Park	60	100.00%
6		-	
7		-	
8		-	
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26	Village Water	34	57.56%
27		-	
28			
29	Total & Composite U&U %s	94	84.65%

Margin Reserve Calculations - Water & Sewer**Florida Public Service Commission****AUF Sewer Rate Band 4****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: F-8

Page: 1 of 1

Preparer: T Ward

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant

Linear regression analysis using average SFRs/ERCs for the last five years and trended for the five years beyond test period(s).

See Appendix 2 for supporting calculations for appropriate systems

Equivalent Residential Connections - Water

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-9

Page: 1 of 1

Preparer: T Ward

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

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

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 4**

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.

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

See Appendix 2 for supporting calculations for appropriate systems

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AUF Sewer Rate Band 4
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	150
Schedule of Adjustments to Rate Base - Interim	G-3	151
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Schedule of Adjustments to Operating Income - Interim	G-5	153
Schedule of Requested Cost of Capital - Interim	G-6	154

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INTERIM RATE SCHEDULE
Revision 1

SCHEDULE 1		SCHEDULE 2	
SCHEDULE 1		SCHEDULE 2	
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
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

Rate Schedule - Interim Rates

Florida Public Service Commission

AUF Sewer Rate Band 4

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			-6.8%	0.0%
	WATER		NA	NA			No Change	No Change
1	Residential				SEWER Residential			
2	5/8" X 3/4"	NA	NA	NA	All Meter Sizes	75.47	75.47	75.47
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	Gallonge, Block 1	NA	NA	NA	Cap (gallons)	6,000	6,000	6,000
13	Block 2	NA	NA	NA	Gallonge charge	9.37	9.37	9.37
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"	75.47	75.47	75.47
18	3/4"	NA	NA	NA	3/4"	113.22	113.22	113.22
19	1"	NA	NA	NA	1"	188.69	188.69	188.69
20	1-1/2"	NA	NA	NA	1-1/2"	377.39	377.39	377.39
21	2"	NA	NA	NA	2"	603.82	603.82	603.82
22	3"	NA	NA	NA	3"	1,207.65	1,207.65	1,207.65
23	4"	NA	NA	NA	4"	1,886.95	1,886.95	1,886.95
24	6"	NA	NA	NA	6"	3,773.89	3,773.89	3,773.89
25	8"	NA	NA	NA	8"	6,038.22	6,038.22	6,038.22
26	10"	NA	NA	NA	10"	8,679.95	8,679.95	8,679.95
27	Gallonge charge	NA	NA	NA	Gallonge charge	11.25	11.25	11.25
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				
33	1-1/2"	NA	NA	NA				
34	2"	NA	NA	NA				
35	3"	NA	NA	NA				
36	4"	NA	NA	NA				
37	Gallonge Charge				Gen. Srv. Wastewater Only			
38	Block 1	NA	NA	NA				
39	Block 2	NA	NA	NA	Sprinkler Heads	0.10	0.10	0.10
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 4

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	2,692,237	(161,483)	0	2,530,755	A-6
13	Utility Land & Land Rights	149,000		0	149,000	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(1,177,387)	65,557	0	(1,111,830)	A-10
16	Less: CIAC	(620,692)	0	0	(620,692)	A-12
17	Accumulated Amortization of CIAC	382,728	0	0	382,728	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	67,265		0	67,265	A-2
21	Total Rate Base	1,493,152	(95,925)	0	1,397,226	

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 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	NA	(161,483)
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	65,557
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	(95,925)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Water[X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Supporting Schedules
Water								
1	Water Sales Revenues	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	533,080	0	533,080	(36,195)	496,885	-6.79%	E-2s
14	Other Revenues	457	0	457	0	457		E-2s
15	OPERATING REVENUES	533,537	0	533,537	(36,195)	497,342		
16	Operation & Maintenance	271,412	0	271,412	(535)	270,878		B-2
17	Depreciation, net of CIAC Amort.	22,864	0	22,864		22,864		B-2
18	Amortization	817	0	817		817		B-2
19	Taxes Other Than Income	62,154	0	62,154	(1,628)	60,526		B-2
20	Provision for Income Taxes	57,849	0	57,849	(13,128)	44,721		B-2
21	OPERATING EXPENSES	415,096	0	415,096	(15,291)	399,805		
22	NET OPERATING INCOME	118,441	0	118,441	(20,905)	97,537		
23	RATE BASE	1,397,226		1,397,226		1,397,226		A-2
24	RATE OF RETURN	8.48%		8.48%		6.98%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	<u>0</u>	<u>(36,195)</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>0</u>	<u>(535)</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>0</u>	<u>(1,629)</u>
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	0	533,537
19	Plus Required Revenue Adjustment	<u>0</u>	<u>(36,195)</u>
20	Rate Year Revenue at Proposed Rates	<u>0</u>	<u>497,342</u>
21			
22	Less Operating Expenses Before Income Taxes	0	(355,085)
23	Less Interest Expense	0	(26,325)
24	Taxable Income	0	115,932
25	Income Tax at Composite Rate of 38.58%	0	44,721
26	Less Income Tax at Present Rates	<u>0</u>	<u>(57,849)</u>
27			
28	Income Tax Adjustment	<u>0</u>	<u>(13,128)</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

AUF Sewer Rate Band 4

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: D Moy Kelly

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	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	515,512	36.90%	5.10%	1.88%		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	813,842	58.25%	8.75%	5.10%		D-2
13 Customer Deposits	203	0.01%	6.00%	0.00%		D-2
14 Accumulated Deferred Income Taxes	67,670	4.84%	0.00%	0.00%		D-2
15						
16 Total	1,397,226	100.00%		6.98%		
COMPOSITE WATER & SEWER						
17 Long-Term Debt	515,512	36.90%	5.10%	1.88%	26,313	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	813,842	58.25%	8.75%	5.10%	71,211	D-2
21 Customer Deposits	203	0.01%	6.00%	0.00%	12	D-2
22 Accumulated Deferred Income Taxes	67,670	4.84%	0.00%	0.00%	0	D-2
23						
24 Total	1,397,226	100.00%		6.98%	97,537	

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