

**Peace River
Water & Sewer**

Docket No. 100330-WS

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

Hardee
Counties, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Filed September 1, 2010

DOCKET NUMBER 100330-WS

07272 SEP-1 2010

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

Hardee

County, 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

East River
New York

October 1, 1910

My dear Mr. [Name]
[Address]

Dear Sir:

I have the honor

to acknowledge

the receipt of your letter of the 28th inst.
concerning the [Subject]
and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very respectfully,
Yours truly,
[Signature]

Very truly yours,
[Signature]

Enclosed find [Number] copies of [Document]

**Peace River
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Peace River

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		(3) Pro Forma Test Year		(4) Supporting Schedules	
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjusted Average Balance		
1 Utility Plant in Service	112,225	8,382	120,608	51,897	172,505	A-5
2 Utility Land & Land Rights	30,900	0	30,900	0	30,900	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	(5,787)	(3,431)	(9,218)	(2,591)	(11,810)	A-9
6 Less: CIAC	(2,192)	0	(2,192)	0	(2,192)	A-12
7 Accumulated Amortization of CIAC	19	0	19	0	19	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	17,883	17,883	1,026	18,909	A-17, A-3
12 Total Rate Base	135,165	22,834	157,999	50,332	208,331	

Schedule of Sewer Rate Base

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R J Pasceri

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

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year			Pro Forma Test Year		
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1 Utility Plant in Service		210,236	7,946	218,182	1,799	219,980	A-6
2 Utility Land & Land Rights		18,634	0	18,634	0	18,634	A-6
3 Less: Non-Used & Useful Components		0	0	0	0	0	A-7
4 Construction Work in Progress		0	0	0	0	0	
5 Less: Accumulated Depreciation		(21,519)	(3,252)	(24,771)	(300)	(25,071)	A-10
6 Less: CIAC		(1,817)	0	(1,817)	0	(1,817)	A-12
7 Accumulated Amortization of CIAC		39	0	39	0	39	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	10,685	10,685	972	11,657	A-17, A-3
12 Total Rate Base		205,573	15,378	220,951	2,471	223,422	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Peace River
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		96	91	
3	Count & % of AUF-Consolidated	23,520	0.41%	0.39%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization				
7	Allocation of Corporate IT		8,382	7,946	A-5, A-6
8			-	-	
9			-	-	
10			-	-	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		8,382	7,946	
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		-	-	
24			-	-	
25	Pro Forma Adjustments		-	-	
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		3,431	3,252	
33			-	-	
34			-	-	
35			-	-	
36			-	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		3,431	3,252	
43					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Peace River
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	17,883	10,685	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	1,026	972	B-10

Schedule of Adjustments to Rate Base

Peace River

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			-	-		-	-
20	320.30	16	Gross alpha treatment - Peace River		50,000	-		2,275	-
21	380.40	17			-	-		-	-
22	320.30	18			-	-		-	-
23	330.40	19			-	-		-	-
24	380.40	20			-	-		-	-
25	360.20	21			-	-		-	-
26	380.40	22			-	-		-	-
27	320.30	23			-	-		-	-
28	320.30	24			-	-		-	-
29	380.40	25			-	-		-	-
30	320.30	26			-	-		-	-
31	320.30	27			-	-		-	-
32	320.30	28			-	-		-	-
33	320.30	29			-	-		-	-
34	331.40	30			-	-		-	-
35	354.40	31			-	-		-	-
36	354.50	32			-	-		-	-
37	320.30	33			-	-		-	-
38	380.40	34			-	-		-	-
39	311.20	35			-	-		-	-
40	341.50	36.1			-	-		-	-
41	391.70	36.1			-	-		-	-
42	341.50	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279	817		33,387	136	
43	391.70	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279		775	33,387		129
44	340.51	37	Administrative Assets, IT - AUF Tot & Allocation	264,584	1,080		44,106	180	
45	390.71	37	Administrative Assets, IT - AUF Tot & Allocation	264,584		1,024	44,106		171
46			Total		51,897	1,799		2,591	300

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

Florida Public Service Commission

Peace River

Schedule: A-4

Docket No. 100330-WS

Page: 1 of 2

Historical Test Year Ending April 30, 2010

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

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/07 Balance		
6			
7	2008		
8	Additions		
9	Retirements		
10	Adjustments		
11	12/31/08 Balance	97,000	208,446
12			
13	2009		
14	Additions	54,195	21,169
15	Retirements		
16	Adjustments		
17	12/31/09 Balance	151,195	229,615
18			
19	2010		
20	Additions	3,742	5,529
21	Retirements		
22	Adjustments		
23	04/30/10 Balance	154,937	235,144
24			
25	Admin Allocation	9,142	8,666
26	Ending Balance (incl Allocation)	164,079	243,810

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Peace River

Schedule: A-5

Docket No. 100330-WS

Page: 1 of 4

Historical Test Year Ending April 30, 2010

Preparer: R J Pasceri

Historical & Pro Forma

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

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	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	30,900	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,289	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	315	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	14,856	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	9,110	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	2,762	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	2,363	0.00%	0	50,000	0.00%	0
21	339.3	Other Plant & Misc. Equipment	2,024	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	309	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	17,257	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	16,593	0.00%	0	0	0.00%	0
28	333.4	Services	2,304	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	30,954	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	8,382	0.00%	0	1,080	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	817	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	392	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	9,698	0.00%	0	0	0.00%	0
46		TOTAL	151,508		0	51,897		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900
7	304.2	Structures & Improvements	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	315	315	315	315	315	315	315	315	315	315	315	315	315	315
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	16,133	14,856
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110
19	311.3	Pumping Equipment	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762
20	320.3	Water Treatment Equipment	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	4,540	2,363
21	339.3	Other Plant & Misc. Equipment	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	309	309	309	309	309	309	309	309	309	309	309	309	309	309
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257
27	331.4	Transm. & Distribution Mains	11,373	11,373	11,373	11,373	11,373	11,373	11,373	11,373	24,945	24,945	24,945	24,945	24,945	16,593
28	333.4	Services	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304
29	334.4	Meters & Meter Installations	30,935	30,935	30,935	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,954
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	392	392	392	392	392	392	392	392	392	392	392	392	392	392
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698
46		TOTAL	137,598	137,598	137,598	137,623	137,623	137,623	137,623	137,623	151,195	151,195	151,195	151,195	154,937	143,125
47		Subtotal Land & Land Rights	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900

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

Florida Public Service Commission

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

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	7,537	7,631	7,631	7,653	8,042	8,517	8,517	8,517	8,946	8,946	8,946	8,946	9,142	8,382
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	7,537	7,631	7,631	7,653	8,042	8,517	8,517	8,517	8,946	8,946	8,946	8,946	9,142	8,382
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
Peace River
Docket No. 100330-WS
Historical Test Year Ending April 30, 2010
Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900
7	304.2	Structures & Improvements	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289	3,289
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	315	315	315	315	315	315	315	315	315	315	315	315	315	315
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	16,133	14,856
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110
19	311.3	Pumping Equipment	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762	2,762
20	320.3	Water Treatment Equipment	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	4,540	2,363
21	339.3	Other Plant & Misc. Equipment	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	309	309	309	309	309	309	309	309	309	309	309	309	309	309
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257	17,257
27	331.4	Transm. & Distribution Mains	11,373	11,373	11,373	11,373	11,373	11,373	11,373	11,373	24,945	24,945	24,945	24,945	24,945	16,593
28	333.4	Services	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304
29	334.4	Meters & Meter Installations	30,935	30,935	30,935	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,954
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	7,537	7,631	7,631	7,653	8,042	8,517	8,517	8,517	8,946	8,946	8,946	8,946	9,142	8,382
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	392	392	392	392	392	392	392	392	392	392	392	392	392	392
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698	9,698
46		TOTAL	145,135	145,229	145,229	145,277	145,665	146,140	146,140	146,140	160,141	160,141	160,141	160,141	164,079	151,508
47		Subtotal Land & Land Rights	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

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

Florida Public Service Commission

Schedule: A-6

Page: 1 of 4

Preparer: R J Pasceri

(1)		(2)	(3)			(4)	(5)	(6)	(7)	(8)
			Historical Test Year			Pro Forma Adjustments				
Line	Acct	Account Name	Adjusted	Non-Used & Useful				Non-Used & Useful		
No.	No.		Balance	%	Balance	Amount	%	Amount		
1		INTANGIBLE PLANT								
2	351.1	Organization	0	0.00%	0	0	0.00%	0		0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0		0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0		0
5		COLLECTION PLANT								
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0		0
7	354.2	Structures & Improvements	5,468	0.00%	0	0	0.00%	0		0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0		0
9	360.2	Collection Sewers - Force	151,077	0.00%	0	0	0.00%	0		0
10	361.2	Collection Sewers - Gravity	5,537	0.00%	0	0	0.00%	0		0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0		0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0		0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0		0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0		0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0		0
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights	1,411	0.00%	0	0	0.00%	0		0
18	354.3	Structures & Improvements	1,365	0.00%	0	0	0.00%	0		0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0		0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0		0
21	371.3	Pumping Equipment	22,269	0.00%	0	0	0.00%	0		0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0		0
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights	13,267	0.00%	0	0	0.00%	0		0
25	354.4	Structures & Improvements	3,461	0.00%	0	0	0.00%	0		0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0		0
27	380.4	Treatment & Disposal Equipment	5,069	0.00%	0	0	0.00%	0		0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0		0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0		0
30	389.4	Other Plant & Misc. Equipment	2,039	0.00%	0	0	0.00%	0		0
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0		0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0		0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0		0
35	371.5	Pumping Equipment	2,630	0.00%	0	0	0.00%	0		0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0		0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0		0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0		0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0		0
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0.00%	0	0	0.00%	0		0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0		0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0		0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0		0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0		0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0		0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0		0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0		0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0		0
50		GENERAL PLANT								
51	353.7	Land & Land Rights	3,956	0.00%	0	0	0.00%	0		0
52	354.7	Structures & Improvements	459	0.00%	0	0	0.00%	0		0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0		0
54	390.71	Computer Equipment	7,946	0.00%	0	1,024	0.00%	0		0
55	391.7	Transportation Equipment	0	0.00%	0	775	0.00%	0		0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0		0
57	393.7	Tools, Shop & Garage Equipment	832	0.00%	0	0	0.00%	0		0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0		0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0		0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0		0
61	397.7	Miscellaneous Equipment	709	0.00%	0	0	0.00%	0		0
62	398.7	Other Tangible Plant	9,321	0.00%	0	0	0.00%	0		0
63		TOTAL	236,816		0	1,799		0		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Peace River

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	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	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468
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	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077
10	361.2	Collection Sewers - Gravity	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537
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	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411
18	354.3	Structures & Improvements	0	0	0	0	0	0	2,535	2,535	2,535	2,535	2,535	2,535	2,535	1,365
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	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	27,373	22,269
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	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267
25	354.4	Structures & Improvements	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461
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	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069
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	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039
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	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630
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	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956
52	354.7	Structures & Improvements	459	459	459	459	459	459	459	459	459	459	459	459	459	459
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	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	832	832	832	832	832	832	832	832	832	832	832	832	832	832
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	709	709	709	709	709	709	709	709	709	709	709	709	709	709
62	398.7	Other Tangible Plant	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321
63		TOTAL	227,080	227,080	227,080	227,080	227,080	227,080	229,615	229,615	229,615	229,615	229,615	229,615	235,144	228,870
64		Subtotal Land & Land Rights	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Peace River

Docket No. 100330-W3

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	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	7,144	7,233	7,233	7,255	7,623	8,073	8,073	8,073	8,480	8,480	8,480	8,480	8,666	7,946
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	7,144	7,233	7,233	7,255	7,623	8,073	8,073	8,073	8,480	8,480	8,480	8,480	8,666	7,946
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

Peace River

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

Test Year and the ending month of the prior year.

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Acct No.	Account Name	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		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	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468
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	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077	151,077
10	361.2	Collection Sewers - Gravity	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537	5,537
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	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411
18	354.3	Structures & Improvements	0	0	0	0	0	0	2,535	2,535	2,535	2,535	2,535	2,535	2,535	1,365
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	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	27,373	22,269
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	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267
25	354.4	Structures & Improvements	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461
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	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069	5,069
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	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039
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	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630
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	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956	3,956
52	354.7	Structures & Improvements	459	459	459	459	459	459	459	459	459	459	459	459	459	459
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	7,144	7,233	7,233	7,255	7,623	8,073	8,073	8,073	8,480	8,480	8,480	8,480	8,666	7,946
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	832	832	832	832	832	832	832	832	832	832	832	832	832	832
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	709	709	709	709	709	709	709	709	709	709	709	709	709	709
62	398.7	Other Tangible Plant	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321
63		TOTAL	234,225	234,314	234,314	234,335	234,703	235,154	237,688	237,688	238,095	238,095	238,095	238,095	243,810	236,816
64		Subtotal Land & Land Rights	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634	18,634

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: R J Pasceri

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

Provide additional support schedules, if necessary.

		(1)	(2)	(3)	(4)	(5)
Line No.	Description		Historical Test Year	Pro Forma Test Year		Supporting Schedules
			Adjusted Balance	Adjustments	Adjusted Balance	
Water						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	
Sewer						
9	Plant in Service		0	0	0	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		0	0	0	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Peace River

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

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

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-8

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/07 Balance		
6			
7	2008		
8	Additions		
9	Retirements		
10	Adjustments		
11	12/31/08 Balance	1,506	14,095
12			
13	2009		
14	Additions	4,992	8,738
15	Retirements		
16	Adjustments	159	204
17	12/31/09 Balance	6,658	23,038
18			
19	2010		
20	Additions	1,793	2,938
21	Retirements		
22	Adjustments		
23	04/30/10 Balance	8,451	25,975
24			
25	Admin Allocation	4,167	3,950
26	Ending Balance (incl Allocation)	12,618	29,926

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-9

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	(2) Account Name	(3) (4) (5) Historical Test Year			(6) (7) (8) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	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	442	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	26	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	(870)	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	(255)	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	379	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	(207)	0.00%	0	2,275	0.00%	0
21	339.3	Other Plant & Misc. Equipment	162	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	45	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	(812)	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	119	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	2,080	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	3,431	0.00%	0	180	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	136	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipmen	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	152	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	4,526	0.00%	0	0	0.00%	0
46		TOTAL	9,218		0	2,591		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010.

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	391	399	408	416	425	434	442	451	459	468	477	485	494	442
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	21	22	23	23	24	25	26	26	27	28	29	29	30	26
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	(1,238)	(1,177)	(1,115)	(1,054)	(993)	(931)	(870)	(808)	(747)	(685)	(624)	(562)	(501)	(870)
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(398)	(374)	(351)	(327)	(303)	(279)	(255)	(232)	(208)	(184)	(160)	(137)	(113)	(255)
19	311.3	Pumping Equipment	302	315	328	341	353	366	379	392	405	417	430	443	456	379
20	320.3	Water Treatment Equipment	(250)	(244)	(238)	(231)	(225)	(217)	(208)	(200)	(192)	(184)	(175)	(167)	(159)	(207)
21	339.3	Other Plant & Misc. Equipment	0	0	0	169	178	187	197	206	216	225	234	244	253	162
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	41	41	42	43	44	45	45	46	47	48	49	49	50	45
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(1,045)	(1,007)	(968)	(929)	(890)	(851)	(812)	(774)	(735)	(696)	(657)	(618)	(579)	(812)
27	331.4	Transm. & Distribution Mains	(38)	(18)	2	23	43	65	87	109	158	206	255	303	351	119
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	1,175	1,325	1,475	1,625	1,776	1,927	2,079	2,231	2,382	2,534	2,686	2,837	2,989	2,080
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	136	139	141	144	147	150	152	155	158	160	163	166	169	152
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	4,041	4,122	4,203	4,283	4,364	4,445	4,526	4,607	4,688	4,768	4,849	4,930	5,011	4,526
46		TOTAL	3,136	3,543	3,950	4,527	4,943	5,365	5,787	6,209	6,658	7,106	7,554	8,003	8,451	5,787

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,741	2,848	2,956	3,064	3,177	3,297	3,416	3,536	3,662	3,788	3,914	4,040	4,167	3,431
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,741	2,848	2,956	3,064	3,177	3,297	3,416	3,536	3,662	3,788	3,914	4,040	4,167	3,431

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	391	399	408	416	425	434	442	451	459	468	477	485	494	442
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	21	22	23	23	24	25	26	26	27	28	29	29	30	26
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	(1,238)	(1,177)	(1,115)	(1,054)	(993)	(931)	(870)	(808)	(747)	(685)	(624)	(562)	(501)	(870)
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(398)	(374)	(351)	(327)	(303)	(279)	(255)	(232)	(208)	(184)	(160)	(137)	(113)	(255)
19	311.3	Pumping Equipment	302	315	328	341	353	366	379	392	405	417	430	443	456	379
20	320.3	Water Treatment Equipment	(250)	(244)	(238)	(231)	(225)	(217)	(208)	(200)	(192)	(184)	(175)	(167)	(159)	(207)
21	339.3	Other Plant & Misc. Equipment	0	0	0	169	178	187	197	206	216	225	234	244	253	162
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	41	41	42	43	44	45	45	46	47	48	49	49	50	45
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(1,045)	(1,007)	(968)	(929)	(890)	(851)	(812)	(774)	(735)	(696)	(657)	(618)	(579)	(812)
27	331.4	Transm. & Distribution Mains	(38)	(18)	2	23	43	65	87	109	158	206	255	303	351	119
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	1,175	1,325	1,475	1,625	1,776	1,927	2,079	2,231	2,382	2,534	2,686	2,837	2,989	2,080
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,741	2,848	2,956	3,064	3,177	3,297	3,416	3,536	3,662	3,788	3,914	4,040	4,167	3,431
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	136	139	141	144	147	150	152	155	158	160	163	166	169	152
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	4,041	4,122	4,203	4,283	4,364	4,445	4,526	4,607	4,688	4,768	4,849	4,930	5,011	4,526
46		TOTAL	5,876	6,391	6,906	7,590	8,120	8,662	9,204	9,746	10,320	10,894	11,468	12,042	12,618	9,218

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Peace River

Schedule: A-10

Docket No. 100330-WS

Page: 1 of 4

Historical Test Year Ending April 30, 2010

Preparer: R J Pasceri

Historical & Pro Forma

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	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	(895)	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	15,735	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	556	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	(632)	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	363	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	873	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	163	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	597	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	41	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	3,252	0.00%	0	171	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	129	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	147	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	221	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	4,350	0.00%	0	0	0.00%	0
63		TOTAL	24,771		0	300		0

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Peace River
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	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	(980)	(966)	(952)	(937)	(923)	(909)	(895)	(880)	(866)	(852)	(838)	(823)	(809)	(895)
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	12,940	13,405	13,871	14,337	14,803	15,269	15,735	16,200	16,666	17,132	17,598	18,064	18,529	15,735
10	381.2	Collection Sewers - Gravity	474	483	491	499	508	562	572	582	592	603	613	623	633	556
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	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	(1,239)	(1,138)	(1,037)	(935)	(834)	(733)	(632)	(531)	(429)	(328)	(227)	(126)	(25)	(632)
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	299	309	320	331	341	352	363	373	384	395	405	416	427	363
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	733	756	779	802	825	849	872	896	919	943	966	990	1,013	873
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	170	179	189	198	208	217	227	236	245	255	163
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	523	536	548	560	572	584	597	609	621	633	645	658	670	597
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	34	35	36	37	38	40	41	42	43	44	46	47	48	41
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	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	121	126	130	134	139	143	147	152	156	160	165	169	173	147
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	197	201	205	209	213	217	221	225	229	232	236	240	244	221
62	398.7	Other Tangible Plant	3,884	3,962	4,039	4,117	4,195	4,272	4,350	4,428	4,505	4,583	4,661	4,738	4,816	4,350
63		TOTAL	16,986	17,709	18,431	19,324	20,056	20,834	21,569	22,303	23,038	23,772	24,507	25,241	25,975	21,519

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Peace River

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	2,598	2,700	2,802	2,904	3,011	3,125	3,239	3,352	3,471	3,591	3,710	3,829	3,950	3,252
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	2,598	2,700	2,802	2,904	3,011	3,125	3,239	3,352	3,471	3,591	3,710	3,829	3,950	3,252

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Peace River

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	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	(980)	(966)	(952)	(937)	(923)	(909)	(895)	(880)	(866)	(852)	(838)	(823)	(809)	(895)
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	12,940	13,405	13,871	14,337	14,803	15,269	15,735	16,200	16,666	17,132	17,598	18,064	18,529	15,735
10	361.2	Collection Sewers - Gravity	474	483	491	499	508	516	524	532	540	548	556	564	572	556
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	(1,239)	(1,138)	(1,037)	(935)	(834)	(733)	(632)	(531)	(429)	(328)	(227)	(126)	(25)	(632)
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	299	309	320	331	341	352	363	373	384	395	405	416	427	363
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	733	756	779	802	825	849	872	896	919	943	966	990	1,013	873
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	170	179	189	198	208	217	227	236	245	255	163
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	523	536	548	560	572	584	597	609	621	633	645	658	670	597
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	34	35	36	37	38	40	41	42	43	44	46	47	48	41
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	2,598	2,700	2,802	2,904	3,011	3,125	3,239	3,352	3,471	3,591	3,710	3,829	3,950	3,252
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	121	126	130	134	139	143	147	152	156	160	165	169	173	147
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	197	201	205	209	213	217	221	225	229	232	236	240	244	221
62	398.7	Other Tangible Plant	3,884	3,962	4,039	4,117	4,195	4,272	4,350	4,428	4,505	4,583	4,661	4,738	4,816	4,350
63		TOTAL	19,584	20,409	21,233	22,228	23,067	23,959	24,807	25,655	26,509	27,363	28,216	29,070	29,926	24,771

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

Peace River

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

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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-11

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/07 Balance		
6			
7	2008		
8	Additions		
9	Retirements		
10	Adjustments		
11	12/31/08 Balance	1,700	
12			
13	2009		
14	Additions	800	1,125
15	Retirements		
16	Adjustments		
17	12/31/09 Balance	2,500	2,250
18			
19	2010		
20	Additions		
21	Retirements		
22	Adjustments		
23	04/30/10 Balance	2,500	2,250

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-12

Page: 1 of 4

Preparer: R J Pasceri

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

(1)		(2)	(3)			(4)	(5)	(6)			(7)	(8)
		Description	Historical Test Year			Non-Used & Useful %	Amount	Pro Forma Adjustments			Non-Used & Useful %	Amount
Line No.	Acct No.		Adjusted Balance					Amount				
1		WATER										
2		Cash CIAC:										
3	320	Water Treatment Equipment	404		0.00%	0				0.00%		0
4	334	Meter Fees	162		0.00%	0				0.00%		0
5	331	Main Extension Charge	1,627		0.00%	0				0.00%		0
6	333	Service Installation Fees	0		0.00%	0				0.00%		0
7		Total Cash CIAC	2,192			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	2,192			0		0				0
18												
19		SEWER										
20		Cash CIAC:										
21	380	Treatment & Disposal Equipment	162		0.00%	0				0.00%		0
22	389	Other	0		0.00%	0				0.00%		0
23	361	Main Extension Charge	1,656		0.00%	0				0.00%		0
24	363	Service Installation Fees	0		0.00%	0				0.00%		0
25		Total Cash CIAC	1,817			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	1,817			0		0				0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Peace River

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	250	250	250	250	250	500	500	500	500	500	500	500	500	404
4	334	Meter Fees	100	100	100	100	100	200	200	200	200	200	200	200	200	162
5	331	Main Extension Charge	1,350	1,350	1,350	1,350	1,350	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,627
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	1,700	1,700	1,700	1,700	1,700	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,192
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	271	Total Water CIAC	1,700	1,700	1,700	1,700	1,700	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,192
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	100	100	100	100	100	200	200	200	200	200	200	200	200	162
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	1,025	1,025	1,025	1,025	1,025	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	1,656
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	1,125	1,125	1,125	1,125	1,125	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	1,817
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	1,125	1,125	1,125	1,125	1,125	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	1,817

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-12

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	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

Peace River

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	250	250	250	250	250	500	500	500	500	500	500	500	500	404
4	334	Meter Fees	100	100	100	100	100	200	200	200	200	200	200	200	200	162
5	331	Main Extension Charge	1,350	1,350	1,350	1,350	1,350	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,627
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	1,700	1,700	1,700	1,700	1,700	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,192
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	1,700	1,700	1,700	1,700	1,700	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,192
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	100	100	100	100	100	200	200	200	200	200	200	200	200	162
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	381	Main Extension Charge	1,025	1,025	1,025	1,025	1,025	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	1,656
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	1,125	1,125	1,125	1,125	1,125	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	1,817
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	1,125	1,125	1,125	1,125	1,125	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	1,817

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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 1 of 2

Preparer: R J Pasceri

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

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

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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
1	2007		
2	Additions	0	0
3	Retirements	0	0
4	Adjustments	0	0
5	12/31/07 Balance	0	0
6			
7	2008		
8	Additions	0	0
9	Retirements	0	0
10	Adjustments	0	0
11	12/31/08 Balance	0	0
12			
13	2009		
14	Additions	27	17
15	Retirements	0	0
16	Adjustments	0	44
17	12/31/09 Balance	27	60
18			
19	2010		
20	Additions	30	19
21	Retirements	0	0
22	Adjustments	0	0
23	04/30/10 Balance	57	79

Supporting Schedules: A-14

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

Test Year Average Balance

Peace River**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-14

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Historical Test Year			Pro Forma Adjustments				
			Adjusted Balance	Non-Used & Useful %	Amount			Amount	Non-Used & Useful %	Amount
1		WATER								
2		Cash								
3	320	Water Treatment Equipment	4	0.00%	0				0.00%	0
4	334	Meter Fees	2	0.00%	0				0.00%	0
5	331	Main Extension Charge	14	0.00%	0				0.00%	0
6	333	Service Installation Fees	0	0.00%	0				0.00%	0
7		Total Cash	19		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	19		0			0		0
18										
19		SEWER								
20		Cash								
21	380	Treatment & Disposal Equipment	3	0.00%	0				0.00%	0
22	389	Other	0	0.00%	0				0.00%	0
23	361	Main Extension Charge	35	0.00%	0				0.00%	0
24	363	Service Installation Fees	0	0.00%	0				0.00%	0
25		Total Cash	39		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	39		0			0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 2 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	0	0	0	0	0	1	3	4	5	7	8	10	11	4
4	334	Meter Fees	0	0	0	0	0	0	1	2	2	3	3	4	5	2
5	331	Main Extension Charge	0	0	0	0	0	4	9	14	20	25	30	36	41	14
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	0	0	0	0	0	5	13	20	27	35	42	50	57	19
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	272	Total Water AAC	0	0	0	0	0	5	13	20	27	35	42	50	57	19
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	4	5	5	5	6	6	7	7	3
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	42	46	51	55	59	64	68	72	35
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	46	51	56	60	65	70	74	79	39
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	0	0	0	0	0	46	51	56	60	65	70	74	79	39

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Peace River
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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Description	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	0	0	0	0	0	1	3	4	5	7	8	10	11	4
4	334	Meter Fees	0	0	0	0	0	0	1	2	2	3	3	4	5	2
5	331	Main Extension Charge	0	0	0	0	0	4	9	14	20	25	30	36	41	14
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	0	0	0	0	0	5	13	20	27	35	42	50	57	19
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	0	0	0	0	0	5	13	20	27	35	42	50	57	19
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	4	5	5	5	6	6	7	7	3
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	42	46	51	55	59	64	68	72	35
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	46	51	56	60	65	70	74	79	39
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	46	51	56	60	65	70	74	79	39

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****Peace River****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>
	None	None

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

Florida Public Service Commission

Peace River

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

Peace River

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		0.25%	0.23%	
26	Net WC Balance Sheet Accounts Allocated		10,073	9,548	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		0	0	FWS Ruling
30					GL Account:
31	Other Deferred Debits		7,810	1,136	186.2
32					
33	Total Balance Sheet CWC for this rate group		<u>17,883</u>	<u>10,685</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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Peace River

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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Peace River
NET OPERATING INCOME

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

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	65,818	1,603	67,421	0	67,421	43,625	111,045	B-4, E-2
2	Operation & Maintenance	66,863	433	67,296	1,956	69,251	644	69,896	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	5,099	1,427	6,525	2,591	9,116	0	9,116	B-13, B-3
4	Amortization	0	0	0		0	0	0	B-3
5	Taxes Other Than Income	7,191	(1,633)	5,558	934	6,491	1,963	8,454	B-15, B-3
6	Provision for Income Taxes	(5,144)	(645)	(5,789)	(2,491)	(8,280)	15,823	7,543	C-1, B-3
7	OPERATING EXPENSES	74,008	(418)	73,590	2,989	76,579	18,430	95,009	
8	NET OPERATING INCOME	(8,190)	2,021	(6,169)	(2,989)	(9,158)	25,195	16,036	
9	RATE BASE	135,165	22,834	157,999	50,332	208,331		208,331	A-1
10	RATE OF RETURN	-6.06%		-3.90%		-4.40%		7.70%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	82,013	1,496	83,509	0	83,509	20,118	103,626	B-4, E-2
2	Operation & Maintenance	57,949	(1,100)	56,848	1,879	58,727	297	59,024	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	8,750	1,352	10,102	300	10,402	0	10,402	B-14, B-3
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	2,712	5,201	7,913	93	8,006	905	8,912	B-15, B-3
6	Provision for Income Taxes	4,861	(3,166)	1,696	(902)	793	7,296	8,089	C-1, B-3
7	OPERATING EXPENSES	74,272	2,287	76,559	1,370	77,929	8,499	86,428	
8	NET OPERATING INCOME	7,741	(792)	6,949	(1,370)	5,580	11,619	17,199	
9	RATE BASE	205,573	15,378	220,951	2,471	223,422		223,422	A-2
10	RATE OF RETURN	3.77%		3.15%		2.50%		7.70%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Peace River

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		96	91	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	0.41%	0.39%	
4		For alloc'n of all FL	Count & % of all FL	39,104	0.25%	0.23%	
5							
6		UTILITY TEST YEAR ADJUSTMENTS					
7	A	REVENUES					
8		Revenue from Billing Analysis			67,421	83,509	
9		Booked Revenue			65,818	82,013	
10		Billed less Booked Revenue			1,603		E-2w
11		Billed less Booked Revenue				1,496	E-2s
12		TOTAL REVENUE ADJUSTMENTS			<u>1,603</u>	<u>1,496</u>	
13							
14	B	OPERATIONS & MAINTENANCE					B-5, B-6
15	601/701	Salaries & Wages - Employees					
16		Net Terminations & New Hires	Total AUF-C and Allocations	46,601	190	180	
17		4% Wage Increase eff. 4/1/10 - Direct			331	318	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	127	120	
19		Reclass Sewer Booked to Water Account			(8)	8	
20		Total Salary Adjustments			<u>640</u>	<u>626</u>	
21							
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	270	256	
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		-11.47%	0		F-5
31		Adjtmnt for % Excessive I&I for Sewer		-19.73%		0	F-6
32		Expense after adjustments			0	0	
33		Total Adjustments			<u>0</u>	<u>0</u>	
34							
35	6--711	Sludge Removal Expense					
36							
37							
38	615/715	Purchased Power					
39		Per Books Expense			3,013	6,549	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
41		Expense after Normalization Adjustmnet			3,013	6,549	
42		Adjmnt for % Excessive Unaccounted for Water		-11.47%	(346)		F-5
43		Adjtmnt for % Excessive I&I for Sewer		-19.73%		(1,292)	F-6
44		Expense after adjustments			2,668	5,257	
45		Total Adjustments			<u>(346)</u>	<u>(1,292)</u>	
46							
47	618/718	Chemicals					
48		Per Books Expense			1,421	3,200	B-5, B-6
49		Adjustment for Change in Chemical Prices			(124)	(241)	
50		Expense after Price Change Adjustment			1,296	2,959	
51		Adjustment for TY Water Usage Normalization		0.00%	0		E-2w
52		Expense after Normalization Adjustmnet			1,296	2,959	
53		Adjmnt for % Excessive Unaccounted for Water		-11.47%	(149)		F-5
54		Adjtmnt for % Excessive I&I for Sewer		-19.73%		(584)	F-6
55		Expense after adjustments			1,147	2,375	
56		Total Adjustments			<u>(273)</u>	<u>(825)</u>	
57							
58	634/734	Contractual Services - Mgmt. Fees					
59		Service Co. 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,087	17	16	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	6	6	
61		Total Adjustments			<u>23</u>	<u>22</u>	
62							
63	636/736	Contractual Services - Other					
64		ACO 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,459	18	17	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	5	5	
66		Total Adjustments			<u>24</u>	<u>23</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Peace River

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)	(25)	(24)	
5							
6	657/757	Insurance - General Liability					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	110	104	
8							
9	658/758	Insurance - Workman's Comp.					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	14	13	
11							
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	(3)	(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%	0.00%	0	0	
17							
18		TOTAL O&M TEST YEAR ADJUSTMENTS			<u>433</u>	<u>(1,100)</u>	
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	1,427	1,352	
23		Reduction for NU&U (on B-13, B-14)			0	0	B-13, B-14
24					-	0	
25		TOTAL DEPRECIATION ADJUSTMENTS			<u>1,427</u>	<u>1,352</u>	
26							
27							
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			0	0	
30					0	0	
31		TOTAL AMORTIZATION ADJUSTMENTS			<u>0</u>	<u>0</u>	
32							
33							
34	E	TAXES OTHER THAN INCOME TAX					B-15
35	408206	Regulatory Assessment Fees					
36		Adjusted Revenue (from B-1, B-2)			67,421	83,509	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		3,034	3,758	
38		RAF Per Books			1,538	1,783	B-15
39		RAF Adjustmnet			<u>1,496</u>	<u>1,975</u>	
40							
41	408110	Property Tax					
42		Test Year Per Books			4,739	-	B-15
43			Reclass from Water to Sewer		<u>(3,178)</u>	<u>3,178</u>	
44		Test Year After Reclass			<u>1,561</u>	<u>3,178</u>	
45			NU&U % of Tangible Plant		0.00%	0.00%	A-5, A-6
46			Less NU&U Portion of Property Taxes		0	0	
47		Test Year Taxes on U&U Portion			<u>1,561</u>	<u>3,178</u>	
48		Property Tax Adjustment			<u>(3,178)</u>	<u>3,178</u>	
49							
50	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701 above			640	626	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		<u>49</u>	<u>48</u>	
53							
54		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			<u>(1,633)</u>	<u>5,201</u>	
55							
56							
57	F	INCOME TAXES					
58		Taxes on Test Year Per Books Income calculated in Section C			(5,144)	4,861	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			<u>(5,789)</u>	<u>1,696</u>	C-1
60		TOTAL INCOME TAX ADJUSTMENTS			<u>(645)</u>	<u>(3,166)</u>	
61							
62		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			<u>(418)</u>	<u>2,287</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Peace River
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	559	530	
6		4% Wage Increase eff. 4/1/11 - Direct			284	295	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	170	162	
8		Market-Based Study Increase Phase 2		60,670	248	235	
9		Total Adjustments			<u>1,261</u>	<u>1,221</u>	
10							
11	604/704	Employee Pensions & Benefits					
12		Health Insurance Increase		6,608	27	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	30	28	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	10	9	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	(136)	(128)	
28		Total Adjustments			<u>(96)</u>	<u>(91)</u>	
29							
30	636/736	Contractual Services - Other					
31		ACO 2.9% Wage increase effective 4/1/11	Total FL and Allocations	7,688	19	18	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	9	9	
33		Total Adjustments			<u>28</u>	<u>27</u>	
34							
35							
36							
37	656/756	Insurance - Vehicle					
38		Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	5	5	
39							
40	657/757	Insurance - General Liability					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	35	34	
42							
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	4	4	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	7	6	
48							
49	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		684	648	
50							
51		TOTAL O&M PRO FORMA ADJUSTMENTS			<u>1,956</u>	<u>1,879</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Peace River

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						
22	320.3 16	Gross alpha treatment - Peace River			2,275		
23	380.4 17						
24	320.3 18						
25	330.4 19						
26	380.4 20						
27	360.2 21						
28	380.4 22						
29	320.3 23						
30	320.3 24						
31	380.4 25						
32	320.3 26						
33	320.3 27						
34	320.3 28						
35	320.3 29						
36	331.4 30						
37	354.4 31						
38	354.5 32						
39	320.3 33						
40	380.4 34						
41	311.2 35						
42	341.5 36.1						
43	391.7 36.1						
44	341.5 36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387	136		
45	391.7 36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387		129	
46	340.51 37	Administrative Assets, IT - AUF Tot & Allocation		44,106	180		
47	390.71 37	Administrative Assets, IT - AUF Tot & Allocation		44,106		171	
48		Subtotal of Pro Forma Plant Addition Effects			2,591	300	
49							
50		Reduction for NU&U (on B-13, B-14)			0	0	B-13, B-14
51		TOTAL			2,591	300	
52							
53	D	AMORTIZATION					
54	-				0	0	
55		TOTAL			0	0	
56							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Peace River
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)			47,725	0	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	837	0	0	
9		NU&U Composite Percent from A-5, A-6		0.00%	0.00%		
10		Reduction for NU&U		0	0		
11		Additional Property Taxes, U&U		837	0		
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			1,261	1,221	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	96	93		
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			934	93	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			(5,789)	1,696	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			(8,280)	793	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			(2,491)	(902)	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			2,989	1,370	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			43,625	20,118	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			644	297	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		1,963	905	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			67,421	83,509	B-1, B-2
44		Plus Required Revenue Adjustment			43,625	20,118	
45		Rate Year Revenue at Proposed Rates			111,045	103,626	
46							
47		Less Operating Expenses Before Income Taxes			(87,466)	(78,338)	B-1, B-2
48		Less Interest Expense	Rate Base times	1.93%	(4,026)	(4,317)	D-1
49		Taxable Income			19,553	20,971	
50		Income Tax at Composite Rate of	38.575%		7,543	8,089	
51		Less Income Tax at Present Rates			8,280	(793)	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			15,823	7,296	

Test Year Operating Revenues

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) WATER		(2)	(3) SEWER		(4)
	Account No. and Description		Revenues	Account No. and Description		Revenues
1	WATER SALES			SEWER SALES		
2	460.1	Unmetered Water Revenue	-	521.1	Flat Rate - Residential	-
3	461.1	Metered - Residential	63,643	521.2	Flat Rate - Commercial	-
4	461.2	Metered - Commercial	1,231	521.3	Flat Rate - Industrial	-
5	461.3	Metered - Industrial	-	521.4	Flat Rate - Public Authorities	-
6	461.4	Metered - Public Authorities	-	521.5	Flat Rate - Multi-Family	-
7	461.5	Metered - Multi-Family	-	521.6	Flat Rate - Other	-
8	461.6	Metered - Other	-	522.1	Measured - Residential	79,840
9	462.1	Public Fire Protection	-	522.2	Measured - Commercial	2,172
10	462.2	Private Fire Protection	-	522.3	Measured - Industrial	-
11	464.0	Other Sales - Public Authorities	-	522.4	Measured - Public Authorities	-
12	465.0	Irrigation Customers	-	522.5	Measured - Multi-Family	-
13	466.0	Sales for Resale	-	523.0	Other Sales - Public Authorities	-
14	467.0	Interdepartmental Sales	-	524.0	Revenues From Other Systems	-
15	475.0	Unbilled Revenues	-	525.0	Interdepartmental Sales	-
16				526.0	Effluent	-
17				527.0	Unbilled Revenues	-
18				540.5	Flat Rate - Reuse	-
19	TOTAL WATER SALES		64,874	TOTAL SEWER SALES		82,013
20						
21	OTHER WATER REVENUES			OTHER SEWER REVENUES		
22	470.0	Forfeited Discounts	-	531.0	Sale Of Sludge	-
23	471.0	Misc. Service Revenues	944	532.0	Forfeited Discounts	-
24	472.0	Rents From Water Property	-	534.0	Rents From Sewer Property	-
25	473.0	Interdepartmental Rents	-	535.0	Interdepartmental Rents	-
26	474.04	Other Water Revenues	-	536.0	Other Sewer Revenues	-
27	TOTAL OTHER WATER REVENUES		944	TOTAL OTHER SEWER REVENUES		0
28						
29	TOTAL WATER OPERATING REVENUES		65,818	TOTAL SEWER OPERATING REVENUES		82,013

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

Florida Public Service Commission

Peace River

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	8,967	640	9,607	1,261	10,868
2	603	Salaries & Wages - Officers, Exec.	309	0	309	0	309
3	604	Employee Pensions & Benefits	2,796	270	3,066	27	3,093
4	610	Purchased Water	0	0	0	0	0
5							
6	615	Purchased Power	3,013	(346)	2,668	0	2,668
7	616	Fuel for Purchased Power	0	0	0	0	0
8	618	Chemicals	1,421	(273)	1,147	0	1,147
9	620	Materials & Supplies	2,037	0	2,037	0	2,037
10	631	Contractual Services - Engineering	28	0	28	0	28
11	632	Contractual Services - Accounting	103	0	103	0	103
12	633	Contractual Services - Legal	228	0	228	0	228
13	634	Contractual Services - Mgmt. Fees	7,150	23	7,173	(96)	7,078
14	635	Contractual Services - Testing	4,351	0	4,351	0	4,351
15	636	Contractual Services - Other	25,048	24	25,072	28	25,100
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	1,210	0	1,210	0	1,210
19	656	Insurance - Vehicle	124	(25)	100	5	104
20	657	Insurance - General Liability	608	110	718	35	753
21	658	Insurance - Workman's Comp.	145	14	159	4	163
22	659	Insurance - Other	312	(3)	309	7	315
23	660	Advertising Expense	0	0	0	0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	684	684
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
26	670	Bad Debt Expense	8,255	0	8,255	0	8,255
27	675	Miscellaneous Expense	755	0	755	0	755
28							
29		TOTAL WATER O & M EXPENSES	66,863	433	67,296	1,956	69,251

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

Florida Public Service Commission

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

Peace River

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).

	(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	542	391	805	516	929	327	317	1,066	1,095	972	1,267	739	8,967
2	603	Salaries & Wages - Officers, Exec.	18	12	28	18	21	11	13	150	35	36	(57)	23	309
3	604	Employee Pensions & Benefits	159	96	260	169	163	99	119	209	354	485	480	204	2,796
4	610	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	615	Purchased Power	260	292	244	217	226	216	216	161	331	270	295	285	3,013
7	616	Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	0
8	618	Chemicals	-	226	100	93	118	191	107	274	91	65	-	156	1,421
9	620	Materials & Supplies	936	239	70	150	-	-	440	(215)	55	-	85	277	2,037
10	631	Contractual Services - Engineering	-	-	-	6	6	6	6	6	-	-	-	-	28
11	632	Contractual Services - Accounting	19	17	10	10	(16)	10	10	10	8	8	8	8	103
12	633	Contractual Services - Legal	-	-	-	-	-	-	95	116	18	-	-	-	228
13	634	Contractual Services - Mgmt. Fees	1,232	1,343	(694)	627	346	775	588	677	611	479	596	571	7,150
14	635	Contractual Services - Testing	1,908	(1,690)	194	904	162	156	516	162	528	844	524	148	4,351
15	636	Contractual Services - Other	2,238	2,429	2,434	2,238	293	5,939	(1,092)	5,736	546	539	2,917	831	25,048
16	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	642	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	650	Transportation Expenses	85	102	80	91	141	111	96	103	82	115	102	101	1,210
19	656	Insurance - Vehicle	12	12	12	12	12	12	12	12	8	8	8	8	124
20	657	Insurance - General Liability	47	47	47	47	47	47	47	47	59	59	59	59	608
21	658	Insurance - Workman's Comp.	8	5	12	8	8	5	6	17	20	20	25	13	145
22	659	Insurance - Other	12	12	12	12	12	185	12	12	11	11	11	11	312
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	(216)	34	50	(38)	73	1,253	930	580	1,930	935	1,710	1,013	8,255
27	675	Miscellaneous Expense	13	12	9	10	136	50	70	53	259	48	46	50	755
28															
29		TOTAL WATER O & M EXPENSES	7,271	3,576	3,672	5,090	2,675	9,392	2,505	9,175	6,041	4,895	8,077	4,495	66,863

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

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: B-6

Page: 1 of 2

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Acct		Test Year	Test Year	Test Year	Pro Forma	
No.	No.	Account Name	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma
1	701	Salaries & Wages - Employees	9,027	626	9,653	1,221	10,873
2	703	Salaries & Wages - Officers, Exec.	316	0	316	0	316
3	704	Employee Pensions & Benefits	2,941	256	3,197	26	3,222
4	710	Purchased Sewage Treatment	0	0	0	0	0
5	711	Sludge Removal Expense	5,265	0	5,265	0	5,265
6	715	Purchased Power	6,549	(1,292)	5,257	0	5,257
7	716	Fuel for Power Production	0	0	0	0	0
8	718	Chemicals	3,200	(825)	2,375	0	2,375
9	720	Materials & Supplies	2,216	0	2,216	0	2,216
10	731	Contractual Services - Engineering	0	0	0	0	0
11	732	Contractual Services - Accounting	98	0	98	0	98
12	733	Contractual Services - Legal	217	0	217	0	217
13	734	Contractual Services - Mgmt. Fees	6,783	22	6,805	(91)	6,714
14	735	Contractual Services - Testing	2,208	0	2,208	0	2,208
15	736	Contractual Services - Other	11,299	23	11,322	27	11,348
16	741	Rental of Building/Real Prop.	0	0	0	0	0
17	742	Rental of Equipment	0	0	0	0	0
18	750	Transportation Expenses	1,321	0	1,321	0	1,321
19	756	Insurance - Vehicle	118	(24)	95	5	99
20	757	Insurance - General Liability	577	104	681	34	714
21	758	Insurance - Workman's Comp.	153	13	166	4	171
22	759	Insurance - Other	132	(3)	129	6	135
23	760	Advertising Expense	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	648	648
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0
26	770	Bad Debt Expense	5,197	0	5,197	0	5,197
27	775	Miscellaneous Expense	332	0	332	0	332
28							
29		TOTAL WATER O & M EXPENSES	57,949	(1,100)	56,848	1,879	58,727

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Total Per Books Annual
1	701	Salaries & Wages - Employees	501	509	632	572	547	533	516	903	831	913	1,118	1,451	9,027
2	703	Salaries & Wages - Officers, Exec.	20	15	20	20	23	18	21	120	28	34	(49)	47	316
3	704	Employee Pensions & Benefits	175	120	185	183	177	161	196	166	282	456	418	421	2,941
4	710	Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	0
5	711	Sludge Removal Expense	-	2,110	1,045	-	-	-	-	-	-	1,055	-	1,055	5,265
6	715	Purchased Power	501	520	501	570	610	589	473	417	655	513	615	585	6,549
7	716	Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	0
8	718	Chemicals	154	188	202	332	528	248	191	254	427	195	260	221	3,200
9	720	Materials & Supplies	68	250	86	79	-	226	-	60	170	-	574	701	2,216
10	731	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
11	732	Contractual Services - Accounting	18	17	10	10	(16)	10	10	10	8	8	8	8	98
12	733	Contractual Services - Legal	-	-	-	-	-	-	90	110	17	-	-	-	217
13	734	Contractual Services - Mgmt. Fees	1,169	1,274	(658)	595	329	735	558	642	579	454	565	541	6,783
14	735	Contractual Services - Testing	400	250	125	181	109	-	125	125	293	125	125	350	2,208
15	736	Contractual Services - Other	884	1,029	1,344	885	340	1,524	468	1,460	592	326	1,569	878	11,299
16	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	742	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	750	Transportation Expenses	81	97	76	86	134	278	91	97	78	109	97	96	1,321
19	756	Insurance - Vehicle	11	11	11	11	11	11	11	11	8	8	8	8	118
20	757	Insurance - General Liability	44	44	44	44	44	44	44	44	56	56	56	56	577
21	758	Insurance - Workman's Comp.	8	6	8	9	9	8	9	14	16	19	21	26	153
22	759	Insurance - Other	11	11	11	11	11	11	11	11	11	11	11	11	132
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	(254)	(27)	35	(11)	13	1,237	1,753	(655)	1,021	1,042	642	401	5,197
27	775	Miscellaneous Expense	13	11	8	10	10	8	27	11	216	6	4	8	332
28															
29		TOTAL WATER O & M EXPENSES	3,805	6,436	3,686	3,587	2,879	5,642	4,594	3,801	5,288	5,329	6,041	6,862	57,949

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Peace River

Schedule: B-7

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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	2004			
1	601	Salaries & Wages - Employees	3,350	9,607	6,257	186.80%
2	603	Salaries & Wages - Officers, Exec.	622	309	(313)	-50.28%
3	604	Employee Pensions & Benefits	2,558	3,066	508	19.85%
4	610	Purchased Water	0	0	0	-
5						
6	615	Purchased Power	1,846	2,668	821	44.47%
7	616	Fuel for Power Production	123	0	(123)	-100.00%
8	618	Chemicals	1,383	1,147	(235)	-17.02%
9	620	Materials & Supplies	234	2,037	1,803	768.99%
10	631	Contractual Services - Engineering	48	28	(20)	-41.13%
11	632	Contractual Services - Accounting	426	103	(323)	-75.76%
12	633	Contractual Services - Legal	2,003	228	(1,775)	-88.61%
13	634	Contractual Services - Mgmt. Fees	1,300	7,173	5,873	451.80%
14	635	Contractual Services - Testing	1,727	4,351	2,625	152.04%
15	636	Contractual Services - Other	31,152	25,072	(6,080)	-19.52%
16	641	Rental of Building/Real Prop.	68	0	(68)	-100.00%
17	642	Rental of Equipment	125	0	(125)	-100.00%
18	650	Transportation Expenses	1,171	1,210	40	3.41%
19	656	Insurance - Vehicle	133	100	(33)	-25.02%
20	657	Insurance - General Liability	269	718	449	167.06%
21	658	Insurance - Workman's Comp.	297	159	(138)	-46.39%
22	659	Insurance - Other	(173)	309	482	-
23	660	Advertising Expense	2	0	(2)	-100.00%
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	3,458	8,255	4,796	138.70%
27	675	Miscellaneous Expense	1,567	755	(812)	-51.81%
28						
29						
30	TOTAL WATER O & M EXPENSES		53,688	67,296	13,608	25.35%
31						
32		Total SFR Customers	95	94	(1)	0.00%
33		Consumer Price Index - U				16.08%
34		Growth Plus Inflation				16.08%

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior Test year labor based on allocation from AU 6960 Southern Admin only (we had outside contractor operator), Current test year based on direct charges related to labor hours spent at system and South Admin cost moved as an allocation to mgmt fees and contractor was removed at the end of 2007
2	603	Salaries & Wages - Officers, Exec.	
3	604	Employee Pensions & Benefits	Increase due to direct labor increase, benefits allocated base on % of labor
4	610	Purchased Water	
5	615	Purchased Power	Historical Usage from 2007 thru 2010 show power consumption to remain at Test year costs or higher.
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	Aging system and increased purchases of chemical feed pumps, painting supplies and repair parts for the Distribution system.
9	631	Contractual Services - Engineering	
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Increase in annual management fees
13	635	Contractual Services - Testing	2009 Test year increased due to Tri Annual testing. This is Annualized over a three year period.
14	636	Contractual Services - Other	
15	641	Rental of Building/Real Prop.	
16	642	Rental of Equipment	
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	
19	657	Insurance - General Liability	Increase due to an increase in state's claims history which in turn results in a higher allocation of total premium
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Increase in bad debt due to Rate increases in 2009 and an increase in customer write-offs to collection agencies.
26	675	Miscellaneous Expense	

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Peace River

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	2004			
1	701	Salaries & Wages - Employees	1,589	9,653	8,063	507.3%
2	703	Salaries & Wages - Officers, Exec.	443	316	(127)	-28.6%
3	704	Employee Pensions & Benefits	473	3,197	2,724	576.0%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	1,605	5,265	3,660	228.0%
6	715	Purchased Power	5,938	5,257	(681)	-11.5%
7	716	Fuel for Power Production	123	0	(123)	-100.0%
8	718	Chemicals	3,168	2,375	(793)	-25.0%
9	720	Materials & Supplies	476	2,216	1,740	365.4%
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	129	98	(31)	-24.1%
12	733	Contractual Services - Legal	209	217	7	3.5%
13	734	Contractual Services - Mgmt. Fees	1,273	6,805	5,532	434.6%
14	735	Contractual Services - Testing	1,625	2,208	583	35.9%
15	736	Contractual Services - Other	17,820	11,322	(6,498)	-36.5%
16	741	Rental of Building/Real Prop.	66	0	(66)	-100.0%
17	742	Rental of Equipment	6	0	(6)	-100.0%
18	750	Transportation Expenses	441	1,321	880	199.3%
19	756	Insurance - Vehicle	85	95	10	11.6%
20	757	Insurance - General Liability	261	681	420	160.7%
21	758	Insurance - Workman's Comp.	159	166	7	4.7%
22	759	Insurance - Other	276	129	(147)	-53.3%
23	760	Advertising Expense	2	0	(2)	-100.0%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	5,197	5,197	-
27	775	Miscellaneous Expense	428	332	(96)	-22.5%
28						
29						
30		TOTAL SEWER O & M EXPENSES	36,597	56,848	20,251	55.3%
31						
32		Total Customers (EOY)	91	88	(3)	0.00%
33		Consumer Price Index - U				16.08%
31		Growth Plus Inflation				16.08%

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissi

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	Prior Test year labor based on allocation from AU 6960 Southern Admin only
2	703	Salaries & Wages - Officers, Exec.	
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	Increase due to direct labor increase, benefits allocated base on % of labor
5	711	Sludge Removal Expense	Fiscal Year 2007 Sludge expenses were \$8,030. Fy '09 was \$7,285. Hauling costs have increased by approximately 100% for Stabilization requirements.
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	Aging system and increased purchases of chemical feed pumps, painting supplies and repair parts for the Distribution system.
10	731	Contractual Services - Engineering	
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	Increase in annual management fees
14	735	Contractual Services - Testing	Sludge testing has increased the annual costs
15	736	Contractual Services - Other	
16	741	Rental of Building/Real Prop.	
17	742	Rental of Equipment	
18	750	Transportation Expenses	Partial year with in house staff ing increased Transportation expenses and aided
19	756	Insurance - Vehicle	
20	757	Insurance - General Liability	
21	758	Insurance - Workman's Comp.	Increase due to an increase is state's claims history which in turn results in a higher allocation of total premium
22	759	Insurance - Other	
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

Contractual Services**Florida Public Service Commission****Peace River**

Schedule: B-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: S Szczygiel

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

Line No.	(1) Service Provider	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	22643Short Environmental L	Testing	1,980	Testing
2	23196Pugh Utilities Servic	Maintenance	9,096	Lawn Services
3	23196Pugh Utilities Servic	Maintenance	11,200	Maintenance
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	22643Short Environmental L	Testing	2,096	Testing
12	23196Pugh Utilities Servic	Maintenance	6,525	Lawn Services
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

B-10

Page:

1 of 1

Preparer:

S Szczygiel

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Holland Knight	300.00	70,350	Legal		
3	<u>Sub-Total Legal</u>			70,350			
4							
5	<u>Consulting & Other Experts</u>						
		Timothy P. Ward, CPA	107.00	85,029	Consulting	Deferred taxes, U&U, EUW, I&I calculations; engineering schedules & appendix; MFR review; Interrogs.	795
6		Ronald J. Pasceri	85.00	74,301	Consulting	Witness for Rate Base, tax support, completion of supporting workpapers, and analysis of book and tax issues	874
7		Daniel T. Franceski	85.00	64,732	Consulting	Billing Analyses, MFR and other programming development	762
8							
9	<u>Sub-Total Consulting</u>			224,063			
10							
11	<u>Aqua Services Employees Time</u>						
12	Aqua Services, Inc.	Devine, Brian	45.00	8,046	Accounting		179
13	Aqua Services, Inc.	Joyce, Kim	90.00	53,640	Legal		596
14	Aqua Services, Inc.	Burns, Kelly	40.00	29,800	Accounting		745
15	Aqua Services, Inc.	Hopper, Mary	88.83	52,943	Legal		596
16	Aqua Services, Inc.	Bhatti, Nameer	39.21	17,915	Accounting		457
17							
18	<u>Sub-Total Aqua Employees</u>			162,344			
19							
20	<u>Other</u>						
21	Travel & Fl. meetings/hearings			20,000			
22	System Maps			5,000			
23	PSC Pre-Audit	FL PSC		0			
24	PSC Filing Fee	FL PSC		13,500	Filing Fee		
	Printer - Initial Filing			41,812	Printing, mailing, copies		
25							
26	Notice Requirement			122,000	Notices		
27	PwC Review			0			
28	Other Expense			11,200			
29	<u>Sub-Total Other</u>			213,512			
30	Total Estimate Through PAA [X] or Commission Hearing []			670,269			
31	Allocation to this Rate Group:						
32		Water	Water	Sewer	Sewer		
33		Allocation %	Amount	Allocation %	Amount		
34	Allocated Total	0.41%	2,736	0.39%	2,593		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		684		648		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		1,026		972		
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

Peace River
 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.

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

**Allocation of Expenses
Intercompany Expenses Per Books
Peace River**

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 1 of 2

Preparer: S Szczygiel

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

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees									-	-
2	603	703	Salaries & Wages - Officers, Exec.									-	-
3	604	704	Employee Pensions & Benefits									-	-
4	610	710	Purchased Water/Sewage Trtmnt									-	-
5	615	715	Purchased Power									-	-
6	616	716	Fuel for Purchased Power									-	-
7	618	718	Chemicals									-	-
8	620	720	Materials & Supplies									-	-
9	631	731	Contractual Services - Engineering									-	-
10	632	732	Contractual Services - Accounting	0.25%	0.24%		0.49%	# Custs	103	98		201	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	0.25%	0.22%		0.46%	# Custs	5,216	4,582		9,798	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	0.25%	0.24%		0.49%	# Custs	1,718	1,630		3,348	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	0.25%	0.24%		0.49%	# Custs	124	118		243	49,736
19	657	757	Insurance - General Liability	0.25%	0.24%		0.49%	# Custs	608	577		1,185	243,824
20	658	758	Insurance - Workman's Comp.	0.34%	0.36%		0.70%	% Labor	145	153		298	42,632
21	659	759	Insurance - Other	0.25%	0.24%		0.49%	# Custs	139	132		271	55,596
22	660	760	Advertising Expense									-	-
23	666	766	Reg. Comm. Exp. - Rate Case Amor									-	-
24	667	767	Reg. Comm. Exp. - Rate Case Other									-	-
25	670	770	Bad Debt Expense									-	-
26	675	775	Miscellaneous Expense									-	-

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books

Peace River

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.	0.32%	0.32%		0.64%	% Labor	309	316		625	97,562
3	604	704	Employee Pensions & Benefits	0.33%	0.35%		0.68%	% Labor	2,796	2,941		5,737	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	0.25%	0.24%		0.49%	# Custs	2,026	1,921		3,947	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	0.25%	0.24%		0.49%	# Custs	1,210	1,148		2,359	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	0.25%	0.24%		0.49%	# Custs	114	108		222	45,491

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Peace River

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 Adjusted Expense		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments Expense		(9) N-U & U Expense
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0	0	0.00%	0	0	0	0	0
3	302.1 Franchises	0	0	0	0.00%	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
7	304.2 Structures & Improvements	103	0	103	0.00%	0	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0.00%	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0	0	0
12	309.2 Supply Mains	9	0	9	0.00%	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
14	311.2 Pumping Equipment	738	0	738	0.00%	0	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
18	304.3 Structures & Improvements	285	0	285	0.00%	0	0	0	0	0
19	311.3 Pumping Equipment	154	0	154	0.00%	0	0	0	0	0
20	320.3 Water Treatment Equipment	92	0	92	0.00%	0	2,275	0	0	0
21	339.3 Other Plant & Misc. Equipment	94	0	94	0.00%	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
24	304.4 Structures & Improvements	10	0	10	0.00%	0	0	0	0	0
25	311.4 Pumping Equipment	0	0	0	0.00%	0	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	466	0	466	0.00%	0	0	0	0	0
27	331.4 Transm. & Distribution Mains	390	0	390	0.00%	0	0	0	0	0
28	333.4 Services	0	0	0	0.00%	0	0	0	0	0
29	334.4 Meters & Meter Installations	1,814	0	1,814	0.00%	0	0	0	0	0
30	335.4 Hydrants	0	0	0	0.00%	0	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
35	304.5 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
36	340.5 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	0	0
37	340.51 Computer Equipment	0	1,427	1,427	0.00%	0	180	0	0	0
38	341.5 Transportation Equipment	0	0	0	0.00%	0	136	0	0	0
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0	0	0	0	0
41	344.5 Laboratory Equipment	0	0	0	0.00%	0	0	0	0	0
42	345.5 Power Operated Equipment	33	0	33	0.00%	0	0	0	0	0
43	346.5 Communication Equipment	0	0	0	0.00%	0	0	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	0.00%	0	0	0	0	0
45	348.5 Other Tangible Plant	970	0	970	0.00%	0	0	0	0	0
46										
47	TOTAL DEPRECIATION EXPENSE	5,156	1,427	6,582			0	2,591	0	
48										
49	407301 (LESS) AMORTIZATION OF CIAC	(57)		(57)			0	0	0	
50										
51	NET DEPRECIATION EXPENSE	5,099	1,427	6,525			0	2,591	0	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Peace River

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.

Explanation: Provide a schedule of test year non-used assets, depreciation expense, and primary depreciation expense.										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Test Year 2007					Pro Forma Adjustments			
Line No.	Account No. and Name	Expense	Utility Adjustments	Adjusted Expense	Non-Used & Useful			Expense	Expense	N-U & U Expense
					%					
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	0.00%	0	0	0	0	0
3	352.1 Franchises	0	0	0	0.00%	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
7	354.2 Structures & Improvements	171	0	171	0.00%	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
9	360.2 Collection Sewers - Force	5,590	0	5,590	0.00%	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	115	0	115	0.00%	0	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0.00%	0	0	0	0	0
12	363.2 Services to Customers	0	0	0	0.00%	0	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	0.00%	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0.00%	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0.00%	0	0	0	0	0
21	371.3 Pumping Equipment	1,215	0	1,215	0.00%	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
25	354.4 Structures & Improvements	128	0	128	0.00%	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	280	0	280	0.00%	0	0	0	0	0
28	381.4 Plant Sewers	0	0	0	0.00%	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0.00%	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	94	0	94	0.00%	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
35	371.5 Pumping Equipment	146	0	146	0.00%	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0.00%	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0.00%	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0.00%	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0.00%	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0.00%	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0.00%	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0.00%	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
52	354.7 Structures & Improvements	14	0	14	0.00%	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	0	0
54	390.71 Computer Equipment	0	1,352	1,352	0.00%	0	171	0	0	0
55	391.7 Transportation Equipment	0	0	0	0.00%	0	129	0	0	0
56	392.7 Stores Equipment	0	0	0	0.00%	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	52	0	52	0.00%	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0.00%	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0.00%	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0.00%	0	0	0	0	0
61	397.7 Miscellaneous Equipment	47	0	47	0.00%	0	0	0	0	0
62	398.7 Other Tangible Plant	932	0	932	0.00%	0	0	0	0	0
63	TOTAL DEPRECIATION EXPENSE	8,785	1,352	10,138		0	300	0		
64										
65	407321 (LESS) AMORTIZATION OF CIAC	(35)		(35)		0	0	0		
66	NET DEPRECIATION EXPENSE	8,750	1,352	10,102		0	300	0		

Taxes Other Than Income

Florida Public Service Commission

Peace River
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		1,538	913	4,739		7,191
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		1,496				1,496
5	Property Tax Reclass & NU&U Adj				(3,178)		(3,178)
6	Payroll Adjustments			49			49
7	Total Test Year Adjustments		1,496	49	(3,178)	0	(1,633)
8	Adjusted Test Year		3,034	962	1,561	0	5,558
9							
10	Pro Forma Adjustments (Explain)						
11	Payroll Tax Adjustments			96			96
12	Pro Forma Plant in Service Additions				837		837
13	Total Pro Forma Adjustments		0	96	837	0	934
14	Adjusted Pro Forma		3,034	1,059	2,398	0	6,491
15							
16	RAFTs Assoc. with Revenue Increase		1,963				1,963
17							
18	Total Pro Forma		4,997	1,059	2,398	0	8,454
Sewer							
19	Test Year Per Books		1,783	929	0		2,712
20							
21	Adjustments to Test Year (Explain)						
22	RAF on Adj'd Rev - RAF Per Books		1,975				1,975
23	Property Tax Reclass & NU&U Adj				3,178		3,178
24	Payroll Adjustments			48			48
25	Total Test Year Adjustments		1,975	48	3,178	0	5,201
26	Adjusted Test Year		3,758	977	3,178	0	7,913
27							
28	Pro Forma Adjustments (Explain)						
29	Payroll Tax Adjustments			93			93
30	Pro Forma Plant in Service Additions				0		0
31	Total Pro Forma Adjustments		0	93	0	0	93
32	Adjusted Pro Forma		3,758	1,071	3,178	0	8,006
33							
34	RAFTs Assoc. with Revenue Increase		905				905
35							
36	Total Pro Forma		4,663	1,071	3,178	0	8,912

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

**Peace River
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
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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

Peace River

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	(5,144)	(257)	(5,401)	(2,491)	(7,892)	C-2
2	Deferred Income Tax Expense	0	(388)	(388)	0	(388)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(5,144)	(645)	(5,789)	(2,491)	(8,280)	
Sewer							
7	Current Tax Expense	4,861	(2,611)	2,250	(902)	1,348	C-2
8	Deferred Income Tax Expense	0	(555)	(555)	0	(555)	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	4,861	(3,166)	1,696	(902)	793	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-2

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Water					Sewer					
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(13,334)	1,376	(11,958)	(5,480)	(17,438)	12,602	(3,957)	8,645	(2,272)	6,373	B-1, B-2
2	Less: Interest Charges	0	(3,049)	(3,049)	(978)	(4,026)	0	(4,249)	(4,249)	(67)	(4,317)	C-3
3												
4	Taxable Income	(13,334)	(1,673)	(15,007)	(6,458)	(21,465)	12,602	(8,206)	4,396	(2,339)	2,056	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(1,006)	(1,006)	0	(1,006)	-	(1,438)	(1,438)	0	(1,438)	C-5
9	Total Schedule M Adjustments	0	(1,006)	(1,006)	0	(1,006)	0	(1,438)	(1,438)	0	(1,438)	
10												
11	Taxable Income Before State Taxes	(13,334)	(667)	(14,001)	(6,458)	(20,459)	12,602	(6,769)	5,833	(2,339)	3,494	
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	(733)	(37)	(770)	(355)	(1,125)	693	(372)	321	(129)	192	
15												
16	Federal Taxable Income	(12,601)	(630)	(13,231)	(6,103)	(19,334)	11,909	(6,397)	5,512	(2,211)	3,302	
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	(4,410)	(221)	(4,631)	(2,136)	(6,767)	4,168	(2,239)	1,929	(774)	1,156	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(4,410)	(221)	(4,631)	(2,136)	(6,767)	4,168	(2,239)	1,929	(774)	1,156	
24												
25	Summary:											
26	Current State Income Tax	(733)	(37)	(770)	(355)	(1,125)	693	(372)	321	(129)	192	
27	Current Federal Income Tax	(4,410)	(221)	(4,631)	(2,136)	(6,767)	4,168	(2,239)	1,929	(774)	1,156	
28												
29	Total Current Income Tax Expense (To C-1)	(5,144)	(257)	(5,401)	(2,491)	(7,892)	4,861	(2,611)	2,250	(902)	1,348	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Water				Sewer			
		Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted			Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	3,036	3,036	Note*		0	4,238	4,238	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	12	12			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	3,049	3,049			0	4,249	4,249	

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)	157,999		220,951	
Weighted Cost of Long Term Debt (D-1)	1.92%	3,036	1.92%	4,238
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,036		4,238

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Peace River
Docket No. 100330-WS
Pro Forma
Historical [] Projected [X]

Schedule: C-3
Page: 2 of 2
Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(7)	(8) 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	3,036	978	4,014	Note*	4,238	67	4,305	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	12	0	12		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	3,049	978	4,026		4,249	67	4,317		

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)	208,331		223,422	
Weighted Cost of Long Term Debt (D-1)	1.93%	4,014	1.93%	4,305
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,014		4,305

Book/Tax Differences - Permanent**Florida Public Service Commission**

Peace River
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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1 Timing Differences (Tax Expense								
2 Higher (Lower) than Book Expense):								
3 Tax Depreciation & Amortization		5,099	1,847	6,946	8,750	1,954	10,704	
4 Book Depreciation & Amortization		5,099	1,427	6,525	8,750	1,352	10,102	B-13,14
5								
6 Depreciation Difference		0	421	421	0	602	602	
7								
8 Other Timing Differences (Itemize):								
9 Bad Debts		0	(87)	(87)	0	(125)	(125)	
10 Rate Case		0	(1,134)	(1,134)	0	(1,620)	(1,620)	
11 Loss on aband		0	(206)	(206)	0	(294)	(294)	
12								
13 Total Timing Differences (To C-2)		0	(1,006)	(1,006)	0	(1,438)	(1,438)	
14								
15 State Tax Rate		5.5%		5.5%	5.5%		5.5%	
16 State Deferred Taxes		0	(55)	(55)	0	(79)	(79)	
17								
18 Timing Differences for Fed. Taxes		0	(951)	(951)	0	(1,359)	(1,359)	
19								
20 Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
21 Federal Deferred Taxes		0	(333)	(333)	0	(475)	(475)	
22								
23 Total Deferred Taxes (to C-1)		0	(388)	(388)	0	(555)	(555)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Peace River

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	327	1,965	2,292				327	1,965	2,292
2	2007	309	1,858	2,167				309	1,858	2,167
3	2008	683	4,105	4,788				683	4,105	4,788
4	2009	627	3,772	4,400				627	3,772	4,400
5	Test Yr	628	3,778	4,407				628	3,778	4,407
SEWER										
6	2006	294	1,766	2,060				294	1,766	2,060
7	2007	270	1,621	1,891				270	1,621	1,891
8	2008	1,030	6,194	7,224				1,030	6,194	7,224
9	2009	951	5,718	6,669				951	5,718	6,669
10	Test Yr	952	5,727	6,679				952	5,727	6,679

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 2 of 3

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
			Account No. 28306	
			Deferred State Tax Liability	
Line			Current	
No.	Year	Beginning	Year	Ending
		Balance	Change	Balance
WATER				
1	2006	233	94	327
2	2007	327	(18)	309
3	2008	309	374	683
4	2009	683	(55)	627
5	Test Yr	627	1	628
SEWER				
6	2006	115	178	294
7	2007	294	(24)	270
8	2008	270	760	1,030
9	2009	1,030	(79)	951
10	Test Yr	951	1	952

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission****Peace River**

Schedule: C-6

Docket No. 100330-WS

Page: 3 of 3

Historical Test Year Ending April 30, 2010

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
		Account No. 28305			
		Deferred Federal Tax Liability			
Line			Current		
No.	Year	Beginning	Year		Ending
		Balance	Change		Balance
WATER					
1	2006	1,398	566		1,965
2	2007	1,965	(107)		1,858
3	2008	1,858	2,247		4,105
4	2009	4,105	(333)		3,772
5	Test Yr	3,772	6		3,778
SEWER					
6	2006	695	1,072		1,766
7	2007	1,766	(145)		1,621
8	2008	1,621	4,573		6,194
9	2009	6,194	(475)		5,718
10	Test Yr	5,718	9		5,727

Investment Tax Credits - Analysis

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 1 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Peace River

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.	Year	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	NONE						NONE					

Investment Tax Credits - Company Policies

Florida Public Service Commission

Peace River

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****Peace River**

Schedule: C-7

Docket No. 100330-WS

Page: 4 of 4

Historical Test Year Ending April 30, 2010

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-8

Page: 1 of 1

Preparer: D Moy Kelly

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

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

See Note

Parent Debt Adjustment Calculation

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

Note

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

Income Tax Returns**Florida Public Service Commission****Peace River**

Schedule: C-9

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

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**Peace River****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: C-10

Page: 1 of 1

Preparer: W Jerdon

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

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

Peace River
CAPITAL SCHEDULES

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

Schedule of Requested Cost of Capital

13 Month Average balance

Peace River**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: D Moy Kelly

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled			Weighted		
No.	Class of Capital	To Test Yr	Ratio	Cost	Cost	Cost	Supporting
		Rate Base		Rate	Rate		Schedules
WATER							
1	Long-Term Debt	59,483	37.65%	5.10%	1.92%		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	93,906	59.43%	9.67%	5.75%		D-2
5	Customer Deposits	207	0.13%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	4,403	2.79%	0.00%	0.00%		D-2
7							
8	Total	157,999	100.00%		7.68%		
SEWER							
9	Long-Term Debt	83,018	37.57%	5.10%	1.92%		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	131,062	59.32%	9.67%	5.74%		D-2
13	Customer Deposits	196	0.09%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	6,674	3.02%	0.00%	0.00%		D-2
15							
16	Total	220,951	100.00%		7.66%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	142,501	37.60%	5.10%	1.92%	7,274	
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	224,968	59.37%	9.67%	5.74%	21,765	
21	Customer Deposits	403	0.11%	6.00%	0.01%	24	
22	Accumulated Deferred Income Taxes	11,078	2.92%	0.00%	0.00%	0	
23							
24	Total	378,950	100.00%		7.67%	29,063	

Schedule of Requested Cost of Capital

13 Month Average balance

Peace River**Docket No. 100330-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled			Weighted		
No. Class of Capital		To Pro Forma	Ratio	Cost	Cost	Cost	Supporting
		Rate Base		Rate	Rate		Schedules
WATER							
1	Long-Term Debt	79,001	37.92%	5.10%	1.94%		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	124,720	59.87%	9.67%	5.79%		D-2
5	Customer Deposits	207	0.10%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	4,403	2.11%	0.00%	0.00%		D-2
7							
8	Total	208,331	100.00%		7.73%		
SEWER							
9	Long-Term Debt	83,977	37.59%	5.10%	1.92%		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	132,575	59.34%	9.67%	5.74%		D-2
13	Customer Deposits	196	0.09%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	6,674	2.99%	0.00%	0.00%		D-2
15							
16	Total	223,422	100.00%		7.66%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	162,978	37.75%	5.10%	1.93%	8,319	
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	257,294	59.59%	9.67%	5.77%	24,893	
21	Customer Deposits	403	0.09%	6.00%	0.01%	24	
22	Accumulated Deferred Income Taxes	11,078	2.57%	0.00%	0.00%	0	
23							
24	Total	431,753	100.00%		7.70%	33,236	

Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission

13 Month Average Balance

Peace River**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: D Moy Kelly

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

Line No.	(1) Class of Capital	(2) Test Year Average†	(3) Reconciliation Adjustments Pro rata •	(4) Reconciled To Test Yr Rate Base	(5) Reconciled To Pro Forma Rate Base	(6) Supporting Schedules
Water						
1	Long-Term Debt	59,483		59,483	79,001	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	93,906		93,906	124,720	
5	Customer Deposits	207		207	207	D-7
6	Accumulated Deferred Income Taxes	4,403		4,403	4,403	C-6
7						
8	Total	157,999	0	157,999	208,331	A-1
Sewer						
9	Long-Term Debt	83,018		83,018	83,977	D-5
10	Short-Term Debt	0		0	0	D-4
11	Preferred Stock	0		0	0	D-3
12	Common Stock	131,062		131,062	132,575	
13	Customer Deposits	196		196	196	D-7
14	Accumulated Deferred Income Taxes	6,674		6,674	6,674	C-6
15						
16	Total	220,951	0	220,951	223,422	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

Florida Public Service Commission

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

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.	Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Cost Rate
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)	(12)/(10)

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

Cost of Short-Term Debt**Florida Public Service Commission****Peace River**

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>0.00%</u>	

Cost of Long-Term Debt

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5

Page: 1 of 2

Preparer: D Moy Kelly

Utility ☒ or Parent ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line 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	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(14)-(6)-(7))

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: D-5

Page: 2 of 2

Preparer: D Moy Kelly

Utility [] or Parent [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line				Principal Amt.	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 ((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

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

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

Utility [X] or Parent []

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

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

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

Cost of Variable Rate Long-Term Debt

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Peace River

Schedule: D-7

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: S Szczygiel

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
All FL Systems					
1	Apr-2009	89,863	5,736	5,446	90,152
2	May-2009	90,152	5,127	5,464	89,816
3	Jun-2009	89,816	3,344	10,005	83,154
4	Jul-2009	83,154	2,943	3,626	82,472
5	Aug-2009	82,472	3,241	2,637	83,075
6	Sep-2009	83,075	3,679	3,756	82,998
7	Oct-2009	82,998	3,713	5,682	81,030
8	Nov-2009	81,030	2,681	1,922	81,788
9	Dec-2009	81,788	3,938	3,609	82,117
10	Jan-2010	82,117	4,058	3,258	82,918
11	Feb-2010	82,918	4,567	3,168	84,316
12	Mar-2010	84,316	4,201	2,222	86,295
13	Apr-2010	86,295	2,861	3,471	85,685
14	Average				<u>84,294</u>
15					
16	Allocation to this Rate Group			% Customers of all-FL	Allocation
17					
18		Water		0.25%	<u>207</u>
19					
20		Sewer		0.23%	<u>196</u>

**Peace River
RATES SCHEDULES**

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RATES SCHEDULES

2010-2011 Rates		2011-2012 Rates	
1.00	1.00	1.00	1.00
2.00	2.00	2.00	2.00
3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00
6.00	6.00	6.00	6.00
7.00	7.00	7.00	7.00
8.00	8.00	8.00	8.00
9.00	9.00	9.00	9.00
10.00	10.00	10.00	10.00
11.00	11.00	11.00	11.00
12.00	12.00	12.00	12.00
13.00	13.00	13.00	13.00
14.00	14.00	14.00	14.00
15.00	15.00	15.00	15.00
16.00	16.00	16.00	16.00
17.00	17.00	17.00	17.00
18.00	18.00	18.00	18.00
19.00	19.00	19.00	19.00
20.00	20.00	20.00	20.00
21.00	21.00	21.00	21.00
22.00	22.00	22.00	22.00
23.00	23.00	23.00	23.00
24.00	24.00	24.00	24.00
25.00	25.00	25.00	25.00
26.00	26.00	26.00	26.00
27.00	27.00	27.00	27.00
28.00	28.00	28.00	28.00
29.00	29.00	29.00	29.00
30.00	30.00	30.00	30.00
31.00	31.00	31.00	31.00
32.00	32.00	32.00	32.00
33.00	33.00	33.00	33.00
34.00	34.00	34.00	34.00
35.00	35.00	35.00	35.00
36.00	36.00	36.00	36.00
37.00	37.00	37.00	37.00
38.00	38.00	38.00	38.00
39.00	39.00	39.00	39.00
40.00	40.00	40.00	40.00
41.00	41.00	41.00	41.00
42.00	42.00	42.00	42.00
43.00	43.00	43.00	43.00
44.00	44.00	44.00	44.00
45.00	45.00	45.00	45.00
46.00	46.00	46.00	46.00
47.00	47.00	47.00	47.00
48.00	48.00	48.00	48.00
49.00	49.00	49.00	49.00
50.00	50.00	50.00	50.00
51.00	51.00	51.00	51.00
52.00	52.00	52.00	52.00
53.00	53.00	53.00	53.00
54.00	54.00	54.00	54.00
55.00	55.00	55.00	55.00
56.00	56.00	56.00	56.00
57.00	57.00	57.00	57.00
58.00	58.00	58.00	58.00
59.00	59.00	59.00	59.00
60.00	60.00	60.00	60.00
61.00	61.00	61.00	61.00
62.00	62.00	62.00	62.00
63.00	63.00	63.00	63.00
64.00	64.00	64.00	64.00
65.00	65.00	65.00	65.00
66.00	66.00	66.00	66.00
67.00	67.00	67.00	67.00
68.00	68.00	68.00	68.00
69.00	69.00	69.00	69.00
70.00	70.00	70.00	70.00
71.00	71.00	71.00	71.00
72.00	72.00	72.00	72.00
73.00	73.00	73.00	73.00
74.00	74.00	74.00	74.00
75.00	75.00	75.00	75.00
76.00	76.00	76.00	76.00
77.00	77.00	77.00	77.00
78.00	78.00	78.00	78.00
79.00	79.00	79.00	79.00
80.00	80.00	80.00	80.00
81.00	81.00	81.00	81.00
82.00	82.00	82.00	82.00
83.00	83.00	83.00	83.00
84.00	84.00	84.00	84.00
85.00	85.00	85.00	85.00
86.00	86.00	86.00	86.00
87.00	87.00	87.00	87.00
88.00	88.00	88.00	88.00
89.00	89.00	89.00	89.00
90.00	90.00	90.00	90.00
91.00	91.00	91.00	91.00
92.00	92.00	92.00	92.00
93.00	93.00	93.00	93.00
94.00	94.00	94.00	94.00
95.00	95.00	95.00	95.00
96.00	96.00	96.00	96.00
97.00	97.00	97.00	97.00
98.00	98.00	98.00	98.00
99.00	99.00	99.00	99.00
100.00	100.00	100.00	100.00

Rate Schedule - Water

Florida Public Service Commission

Peace River

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) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	15.55	34.49	16.44	16.44	20.02	17.66
3	3/4"	-	-	24.66	24.66	30.04	26.48
4	1"	-	-	41.10	41.10	50.06	44.14
5	1-1/2"	-	-	82.20	82.20	100.12	88.28
6	2"	-	-	131.52	131.52	160.20	141.24
7	3"	-	-	263.03	263.03	320.38	282.49
8	4"	-	-	410.99	410.99	500.60	441.39
9	6"	-	-	821.97	821.97	1,001.19	882.78
10	8"	-	-	1,315.16	1,315.16	1,601.91	1,412.44
11	10"	-	-	1,890.54	1,890.54	2,302.75	2,030.39
12	Gallonge Charge						
13	Block 1	2.75	3.84	4.94	4.94	6.02	6.49
14	Block 2	2.75	3.84	6.17	6.17	7.52	9.73
15	Block 3	2.75	3.84	14.81	14.81	18.04	12.98
16	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k						
17							
18	General Service						
19	5/8" X 3/4"	15.55	34.49	16.44	16.44	20.02	17.66
20	3/4"	-	-	24.66	24.66	30.04	26.48
21	1"	-	-	41.10	41.10	50.06	44.14
22	1-1/2"	-	-	82.20	82.20	100.12	88.28
23	2"	-	-	131.52	131.52	160.20	141.24
24	3"	-	-	263.03	263.03	320.38	282.49
25	4"	-	-	410.99	410.99	500.60	441.39
26	6"	-	-	821.97	821.97	1,001.19	882.78
27	8"	-	-	1,315.16	1,315.16	1,601.91	1,412.44
28	10"	-	-	1,890.54	1,890.54	2,302.75	2,030.39
29	Gallonge Charge	1.35	3.84	6.05	6.05	7.37	6.98
30							
31	Irrigation						
32	5/8" X 3/4"	-	-	-	-	20.02	17.66
33	3/4"	-	-	-	-	30.04	26.48
34	1"	-	-	-	-	50.06	44.14
35	1-1/2"	-	-	-	-	100.12	88.28
36	2"	-	-	-	-	160.20	141.24
37	3"	-	-	-	-	320.38	282.49
38	4"	-	-	-	-	500.60	441.39
39	Gallonge Charge						
40	Block 1	-	-	-	-	1,001.19	6.49
41	Block 2	-	-	-	-	1,601.91	9.73
42	Block 3	-	-	-	-	2,302.75	12.98
43	Block 4	-	-	-	-	7.37	
44	Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, >12k						
45							
46	Private Fire Protection						
47	2"	-	-	10.96	10.96	13.35	11.77
48	3"	-	-	21.92	21.92	26.70	23.54
49	4"	-	-	34.25	34.25	41.72	36.78
50	6"	-	-	68.50	68.50	83.44	73.57
51	8"	-	-	109.60	109.60	133.50	117.70
52	10"	-	-	157.55	157.55	191.90	169.20

Rate Schedule - Sewer

Florida Public Service Commission

Peace River

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	17.08	46.43	29.03	29.03	33.83	37.87
3							
4	Gallage cap (gallons)	none	none	6,000	6,000	6,000	6,000
5	Gallage Charge, Capped	3.19	9.20	8.87	8.87	10.34	9.53
6							
7							
8	General Service						
9	5/8" X 3/4"	17.08	46.43	29.03	29.03	33.83	37.87
10	3/4"	-	-	43.55	43.55	50.75	56.81
11	1"	-	-	72.58	72.58	84.59	94.68
12	1-1/2"	-	-	145.17	145.17	169.19	189.36
13	2"	-	-	232.27	232.27	270.70	302.97
14	3"	-	-	464.54	464.54	541.39	605.94
15	4"	-	-	725.84	725.84	845.92	946.78
16	6"	-	-	1,451.68	1,451.68	1,691.85	1,893.57
17	8"	-	-	2,322.70	2,322.70	2,706.97	3,029.70
18	10"	-	-	3,338.87	3,338.87	3,891.25	4,355.20
19	Gallage charge	3.19	11.04	10.64	10.64	12.40	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. Srvc. Wastewater Only						
31	All Systems Proposed Gen Srvc						475.78
32	Reuse per Sprinkler Head	-	-		-	-	0.50
33	Reuse Flat Rate	-	-		-	-	-

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

Peace River

Schedule: E-1s

Docket No. 100330-WS

Page: 2 of 2

Historical Test Year Ending April 30, 2010

Preparer: T Rendell

Water [] or Sewer [X]

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

Line No.	(1) System	(2) Rate Group	(3) Prior to Filing Residential	(4) Prior to Filing Gen'l Service
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	Peace River	PcRvr		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] or Sewer []

Schedule:

E-2w

Page:

1 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed RateW/Rprsn	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	1,092		20.31	22,170	1,092		16.44	17,947			17.66	19,279
3	3/4"	0		-	0	0		24.66	0			26.48	0
4	1"	0		-	0	0		41.10	0			44.14	0
5	1-1/2"	0		-	0	0		82.20	0			88.28	0
6	2"	0		-	0	0		131.52	0			141.24	0
7	3"	0		-	0	0		263.03	0			282.49	0
8	4"	0		-	0	0		410.99	0			441.39	0
9	<i>Gallonge</i>	<i>Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k</i>											
10	Block 1		6,317	4.22	26,659		6,317	4.94	31,204	5,123	5,123	6.49	33,251
11	Block 2		1,057	6.17	6,520		1,057	6.17	6,520	1,749	1,654	9.73	16,093
12	Block 3		670	14.81	9,921		670	14.81	9,921	1,171	1,108	12.98	14,380
13	Total Residential	1,092	8,043		65,271	1,092	8,043		65,593	8,043	7,885		83,003
14	Average Bill				59.79				60.09				76.03
15													
16	General Service												
17	5/8" X 3/4"	24		20.25	486	24		16.44	395			17.66	424
18	3/4"	0		-	0	0		24.66	0			26.48	0
19	1"	0		-	0	0		41.10	0			44.14	0
20	1-1/2"	0		-	0	0		82.20	0			88.28	0
21	2"	0		-	0	0		131.52	0			141.24	0
22	3"	0		-	0	0		263.03	0			282.49	0
23	4"	0		-	0	0		410.99	0			441.39	0
24	6"	0		-	0	0		821.97	0			882.78	0
25	8"	0		-	0	0		1,315.16	0			1,412.44	0
26	<i>Gallonge</i>		146	4.93	720		146	6.05	883	146	146	6.98	1,019
27	Total General Ser	24	146		1,206	24	146		1,278	146	146		1,443
28	Average Bill				50.24				53.24				60.12
29													
30	Irrigation												
31	5/8" X 3/4"	0		-	0	0	NA	-	0			17.66	0
32	<i>Gallonge</i>	<i>Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k</i>											
33	Block 1		0	-	0		0	-	0	0	0	6.49	0
34	Block 2		0	-	0		0	-	0	0	0	9.73	0
35	Block 3		0	-	0		0	-	0	0	0	12.98	0
36	Block 4		0	-	0		0	-	0	0	0		0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				-				-				-
39													
40	Fire Protection												
41	2"	0	NA	-	0	0		10.96	0			11.77	0
42	3"	0	NA	-	0	0		21.92	0			23.54	0
43	4"	0	NA	-	0	0		34.25	0			36.78	0
44	6"	0	NA	-	0	0		68.50	0			73.56	0
45	8"	0	NA	-	0	0		109.60	0			117.70	0
46	10"	0	NA	-	0	0		157.55	0			169.20	0
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	1,116	8,189		66,477	1,116	8,189		66,871	8,189	8,031		84,446
51	Unbilled Revenues				-				-				-
52	Guaranteed Revenues				-				-				-
53	Misc. Service Charge				944				920				920
54	Tot Billed Rev				67,421				67,791				85,366
55	Booked Revenue per GL				65,818								
56	Adjustments to Booked				0								
57	Bkd Rev Adjstd				65,818								
58	Difference				1,603		2.4%						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Schedule Period 1: 04/01/09 to 05/14/09

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: 2 of 4
Preparer: T Rendell

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"	121		15.55	1,888
3	3/4"	0		-	0
4	1"	0		-	0
5	1-1/2"	0		-	0
6	2"	0		-	0
7	3"	0		-	0
8	4"	0		-	0
9	Gallons				
10	Block 1		1,068	2.75	2,936
11	Block 2		0	2.75	0
12	Block 3		0	2.75	0
13	Total Residential	121	1,068		4,824
14	Average Bill				39.73
15					
16	General Service				
17	5/8" X 3/4"	3		15.55	44
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24	6"	0		-	0
25	8"	0		-	0
26	Gallons		19	1.35	26
27	Total General Ser	3	19		69
28	Average Bill				24.76
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallons				
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	-	0
42	3"	0	NA	-	0
43	4"	0	NA	-	0
44	6"	0	NA	-	0
45	8"	0	NA	-	0
46	10"	0	NA	-	0
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	124	1,087		4,894
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

Peace River

Docket No. 100330-WS

Schedule Period 2: 05/15/09 to 08/03/09

Water [X] or Sewer []

Schedule: E-2w

Page: 3 of 4

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumer in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	240		34.49	8,275
3	3/4"	0		-	0
4	1"	0		-	0
5	1-1/2"	0		-	0
6	2"	0		-	0
7	3"	0		-	0
8	4"	0		-	0
9	Gallionage				
10	Block 1		2,006	3.84	7,704
11	Block 2		0	3.84	0
12	Block 3		0	3.84	0
13	Total Residential	240	2,006		15,979
14	Average Bill				66.60
15					
16	General Service				
17	5/8" X 3/4"	5		34.49	179
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24	6"	0		-	0
25	8"	0		-	0
26	Gallionage		33	3.84	128
27	Total General Ser	5	33		308
28	Average Bill				59.15
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallionage				
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				
39					
40	Fire Protection				
41	2"	0	NA	-	0
42	3"	0	NA	-	0
43	4"	0	NA	-	0
44	6"	0	NA	-	0
45	8"	0	NA	-	0
46	10"	0	NA	-	0
47	Total Fire Protect	0	NA		0
48	Average Bill				
49					
50	Subtot Billd Rev	245	2,040		16,287
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

Peace River

Schedule:

E-2w

Docket No. 100330-WS

Page:

4 of 4

Schedule Period 3: 08/04/09 to 04/30/10

Preparer:

T Rendell

Water ☒ or Sewer ☐

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	730		16.44	12,006
3	3/4"	0		24.66	0
4	1"	0		41.10	0
5	1-1/2"	0		82.20	0
6	2"	0		131.52	0
7	3"	0		263.03	0
8	4"	0		410.99	0
9	Gallionage				
10	Block 1		3,243	4.94	16,019
11	Block 2		1,057	6.17	6,520
12	Block 3		670	14.81	9,921
13	Total Residential	730	4,969		44,467
14	Average Bill				60.89
15					
16	General Service				
17	5/8" X 3/4"	16		16.44	263
18	3/4"	0		24.66	0
19	1"	0		41.10	0
20	1-1/2"	0		82.20	0
21	2"	0		131.52	0
22	3"	0		263.03	0
23	4"	0		410.99	0
24	6"	0		821.97	0
25	8"	0		1,315.16	0
26	Gallionage		94	6.05	566
27	Total General Ser	16	94		829
28	Average Bill				51.79
29					
30	Irrigation				
31	5/8" X 3/4"	0		-	0
32	Gallionage				
33	Block 1		0	-	0
34	Block 2		0	-	0
35	Block 3		0	-	0
36	Block 4		0	-	0
37	Total Irrigation	0	0		0
38	Average Bill				-
39					
40	Fire Protection				
41	2"	0	NA	10.96	0
42	3"	0	NA	21.92	0
43	4"	0	NA	34.25	0
44	6"	0	NA	68.50	0
45	8"	0	NA	109.60	0
46	10"	0	NA	157.55	0
47	Total Fire Protect	0	NA		0
48	Average Bill				-
49					
50	Subtot Billd Rev	746	5,063		45,296
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

Peace River

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"	1,027		31.52	32,369	1,027		29.03	29,812	37.87	38,890
3	3/4"	0		-	0	0		29.03	0	37.87	0
4	1"	0		-	0	0		29.03	0	37.87	0
5	1-1/2"	0		-	0	0		29.03	0	37.87	0
6	2"	0		-	0	0		29.03	0	37.87	0
7	3"	0		-	0	0		29.03	0	37.87	0
8	4"	0		-	0	0		29.03	0	37.87	0
9	Gallage cap (gallons)		none				6,000				
10	Capped Usage	-	6,074	8.07	49,048		5,337	8.87	47,340	9.53	50,862
11	Usage Above Cap	-	1,250				1,987				
12											
13	Total Residential	1,027	7,324		81,417	1,027	7,324		77,152		89,752
14	Average Bill				79.28				75.13		87.40
15											
16	General Service										
17	5/8" X 3/4"	20		32.55	667	20		29.03	595	37.87	776
18	3/4"	0		-	0	0		43.55	0	56.81	0
19	1"	0		-	0	0		72.58	0	94.68	0
20	1-1/2"	0		-	0	0		145.17	0	189.36	0
21	2"	0		-	0	0		232.27	0	302.97	0
22	3"	0		-	0	0		464.54	0	605.94	0
23	4"	0		-	0	0		725.84	0	946.78	0
24											
25	Gallage	-	146	9.76	1,425		146	10.64	1,553	11.43	1,669
26											
27											
28	Total General Serv	20	146		2,091	20	146		2,148		2,445
29	Average Bill				102.08				104.86		119.33
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	0	NA	-	0	0		-	0	0.50	0
47	Reuse	0	NA	-	0	0		-	0		0
48	Total Flat Rate	0	0		0	0			0		0
49											
50											
51	Subtotal Billed Rev	1,047	7,470		83,509				79,300		92,197
52	Unbilled Revenues				0				0		0
53	Guaranteed Revenues				0				0		0
54	Misc. Service Charge				0				0		0
55	Total Billed Revenue				83,509				79,300		92,197
56	Booked Revenue per GL				82,013						
57	Adjustments to Booked				80						
58	Booked Revenue Adjusted				82,092						
59	Difference & % Difference				1,416		1.7%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Peace River
Docket No. 100330-WS

Schedule Period 1: 04/01/09 to 05/14/09

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"	113		17.08	1,929
3	3/4"	0		17.08	0
4	1"	0		17.08	0
5	1-1/2"	0		17.08	0
6	2"	0		17.08	0
7	3"	0		17.08	0
8	4"	0		17.08	0
9	Gallonge cap (gallons)	none			
10	Capped Usage		953	3.19	3,040
11	Usage Above Cap		0		
12					
13	Total Residential	113	953		4,969
14	Average Bill				44.00
15					
16	General Service				
17	5/8" X 3/4"	2		17.08	26
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24					
25	Gallonge		19	3.19	61
26					
27					
28	Total General Serv	2	19		87
29	Average Bill				56.76
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		511.98	0
40					
41	Gallonge				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	114	972		5,056
52					
53	Adjustments to Booked Revenue				
54	Abatements				36
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments				36

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Schedule Period 2: 05/15/09 to 08/03/09

Schedule:

E-2s

Page:

3 of 4

Preparer:

T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	Residential				
2	5/8" X 3/4"	225		46.43	10,426
3	3/4"	0		46.43	0
4	1"	0		46.43	0
5	1-1/2"	0		46.43	0
6	2"	0		46.43	0
7	3"	0		46.43	0
8	4"	0		46.43	0
9	Gallage cap (gallons)	none			
10	Capped Usage		1,764	9.20	16,230
11	Usage Above Cap		0		
12					
13	Total Residential	225	1,764		26,657
14	Average Bill				118.71
15					
16	General Service				
17	5/8" X 3/4"	5		46.43	241
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24					
25	Gallage		33	11.04	369
26					
27					
28	Total General Serv	5	33		610
29	Average Bill				117.34
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	Coml. Wastewater Only	0			0
40					0
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	230	1,798		27,267
52					
53	Adjustments to Booked Revenue				
54	Abatements				43
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments				43

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Schedule Period 3: 08/04/09 to 04/30/10

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"	689		29.03	20,014
3	3/4"	0		29.03	0
4	1"	0		29.03	0
5	1-1/2"	0		29.03	0
6	2"	0		29.03	0
7	3"	0		29.03	0
8	4"	0		29.03	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		3,357	8.87	29,777
11	Usage Above Cap		1,250		
12					
13	Total Residential	689	4,607		49,792
14	Average Bill				72.22
15					
16	General Service				
17	5/8" X 3/4"	14		29.03	399
18	3/4"	0		43.55	0
19	1"	0		72.58	0
20	1-1/2"	0		145.17	0
21	2"	0		232.27	0
22	3"	0		464.54	0
23	4"	0		725.84	0
24					
25	Gallage		94	10.64	995
26					
27					
28	Total General Serv	14	94		1,394
29	Average Bill				101.37
30					
31	Flat Rate				
32	Res. Wastewater Only			-	0
33					
34					
35					
36					
37					
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0			0
40					
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	703	4,700		51,186
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

Peace River

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	87	2				0	89
2	Jun-09	87	2				0	89
3	Jul-09	91	2				0	93
4	Aug-09	97	2				0	99
5	Sep-09	88	2				0	90
6	Oct-09	90	2				0	92
7	Nov-09	84	2				0	86
8	Dec-09	104	2				0	106
9	Jan-10	81	2				0	83
10	Feb-10	89	2				0	91
11	Mar-10	98	2				0	100
12	Apr-10	96	2				0	98
13	Total Water	1,092	24	0	0	0	0	1,116

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	81	1			0	0	81
15	Jun-09	81	2			0	0	83
16	Jul-09	85	2			0	0	87
17	Aug-09	91	2			0	0	93
18	Sep-09	83	1			0	0	84
19	Oct-09	85	1			0	0	86
20	Nov-09	79	1			0	0	80
21	Dec-09	93	2			0	0	95
22	Jan-10	77	2			0	0	79
23	Feb-10	86	2			0	0	88
24	Mar-10	96	2			0	0	98
25	Apr-10	92	2			0	0	94
26	Total Sewer	1,027	20	0	0	0	0	1,047

Miscellaneous Service Charges

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4

Page: 1 of 4

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2)	(3) Present Bus. Hrs.	(4) Present After Hrs.	(5)	(6) Proposed Bus. Hrs.	(7) Proposed After Hrs.
1	WATER						
2	Initial Connection		22.00	22.00		22.00	33.00
3							
4	Normal Reconnect		22.00	22.00		22.00	33.00
5							
6	Violation Reconnect		35.00	35.00		35.00	55.00
7							
8	Premises Visit		22.00	22.00		22.00	33.00
9							
10	Late Payment Fees		5.00			5.00	
11							
12							
13	SEWER						
14	Initial Connection		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						
29	Development Size		Present Fee			Proposed Fee	
30	2 - 50 customers		none			\$ 366.00	
31	51 - 250 customers		none			\$ 457.00	
32	> 250 customers		none			\$ 501.00	
33							
34	Field Inspection Fee						
35	1st 400 feet	per foot	none			\$ 11.25	
36	2nd 600 feet	per foot	none			\$ 4.25	
37	Remaining ft.	per foot	none			\$ 1.50	
38							
39							
40	CUSTOMER DEPOSITS (REFUNDABLE)						
41							
42	Class	Meter Size	Present	Water Proposed		Present	Sewer Proposed
43	Residential	5/8 X 3/4"	*	100		*	171.00
44	Residential	Other sizes	•	Two x Est'd Monthly B		*	Two x Est'd Monthly Bill
45							
46	General Service	All sizes	*	Two x Est'd Monthly B		•	Two x Est'd Monthly Bill

• See next page for Present Customer Deposit Rates

Miscellaneous Service Charges

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: E-4

Page: 2 of 4

Preparer: J Lihvarcik

CUSTOMER DEPOSITS (REFUNDABLE)

Present Rates

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
System		Class	Meter Size any	5/8"	1"	1.5"	2"	4"	6"	8"
1	Water									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33	Sewer									
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										

Miscellaneous Service Charges

Florida Public Service Commission

Peace River
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

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 4 of 4

Preparer: J Lihvarcik

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

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

DERIVATION OF LOADED HOURLY RATES USED ABOVE

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Peace River
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	75	0	0	0	0	75
4	Aug-09	0	25	0	0	0	0	25
5	Sep-09	15	0	0	0	0	0	15
6	Oct-09	0	0	0	0	0	0	0
7	Nov-09	15	100	0	0	0	0	115
8	Dec-09	0	175	0	0	0	0	175
9	Jan-10	15	125	0	0	0	40	180
10	Feb-10	0	175	0	0	0	0	175
11	Mar-10	60	50	0	0	0	0	110
12	Apr-10	30	44	0	0	0	0	74
13								
14	Total Water \$	135	769	0	0	0	40	944
15	Annual Events	9	31	0	0	0	2	42
16								
17	Proposed Rate	22.00	22.00	35.00	22.00	5.00	25.00	
18	Proposed Revenue	198	682	0	0	0	40	920
SEWER								
19	May-09	0	0	0	0	0	0	0
20	Jun-09	0	0	0	0	0	0	0
21	Jul-09	0	0	0	0	0	0	0
22	Aug-09	0	0	0	0	0	0	0
23	Sep-09	0	0	0	0	0	0	0
24	Oct-09	0	0	0	0	0	0	0
25	Nov-09	0	0	0	0	0	0	0
26	Dec-09	0	0	0	0	0	0	0
27	Jan-10	0	0	0	0	0	0	0
28	Feb-10	0	0	0	0	0	0	0
29	Mar-10	0	0	0	0	0	0	0
30	Apr-10	0	0	0	0	0	0	0
31								
32	Total Sewer \$	0	0	0	0	0	0	0
33	Annual Events	0	0	0	0	0	0	0
34								
35	Proposed Rate	22.00	22.00	Actual Cost	22.00	5.00	25.00	
36	Proposed Revenue	0	0	0	0	0	0	0

Public Fire Hydrants Schedule**Florida Public Service Commission****Peace River**

Schedule: E-6

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: J Lihvarcik

Water [X] or Sewer []

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****Peace River****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****Peace River**

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	(1)	(2)
No.	Type	Description

None

Tax or Franchise Fee Schedule**Florida Public Service Commission****Peace River****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,538	Included in overall cost of service	None
2			-		
3			-		
4			-		
5			-		
SEWER					
6	Regulatory Assessment Fee	Florida Public Service Comm.	1,783	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Peace River

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
Proposed to Add this System to the Present AUF SAC Tariff				
WATER				
1	Main Extension Charge	ERC	-	446.00
2				
3	Meter Installation Fee	5/8" x 3/4"	-	210.00
4	(Meter Size)	All other sizes	-	Actual Cost
5				
6	Meter with built-in Back Flow Preventor	All sizes	-	Actual Cost
7				
8	Plant Capacity Charge	ERC	-	700.00
9				
10	Service Installation Charge	5/8" x 3/4"	-	1,000.00
11	(Per Connection)	All other sizes	-	Actual Cost
12			-	
13				
14	Stand-alone Back Flow Preventor	All types	-	Actual Cost
SEWER				
15	Main Extension Charge	ERC	-	480.00
16				
17	Plant Capacity Charge	ERC	-	1,300.00
18				
19	Service Installation Charge	4" or less	-	2,000.00
20		Greater than 4"	-	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Peace River
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****Peace River****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****Peace River****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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**Peace River
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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Peace River
ENGINEERING SCHOOLS

PROJECT NO.	PROJECT NAME	PROJECT LOCATION
100	100	100
101	101	101
102	102	102
103	103	103
104	104	104
105	105	105
106	106	106
107	107	107
108	108	108
109	109	109
110	110	110
111	111	111
112	112	112
113	113	113
114	114	114
115	115	115
116	116	116
117	117	117
118	118	118
119	119	119
120	120	120
121	121	121
122	122	122
123	123	123
124	124	124
125	125	125
126	126	126
127	127	127
128	128	128
129	129	129
130	130	130
131	131	131
132	132	132
133	133	133
134	134	134
135	135	135
136	136	136
137	137	137
138	138	138
139	139	139
140	140	140
141	141	141
142	142	142
143	143	143
144	144	144
145	145	145
146	146	146
147	147	147
148	148	148
149	149	149
150	150	150
151	151	151
152	152	152
153	153	153
154	154	154
155	155	155
156	156	156
157	157	157
158	158	158
159	159	159
160	160	160
161	161	161
162	162	162
163	163	163
164	164	164
165	165	165
166	166	166
167	167	167
168	168	168
169	169	169
170	170	170
171	171	171
172	172	172
173	173	173
174	174	174
175	175	175
176	176	176
177	177	177
178	178	178
179	179	179
180	180	180
181	181	181
182	182	182
183	183	183
184	184	184
185	185	185
186	186	186
187	187	187
188	188	188
189	189	189
190	190	190
191	191	191
192	192	192
193	193	193
194	194	194
195	195	195
196	196	196
197	197	197
198	198	198
199	199	199
200	200	200

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

Florida Public Service Commission

Peace River

Schedule: F-1

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	May-09						
2	Jun-09	See Appendix 2 for details of individual systems in this Rate Group (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**
Peace River
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)
		Individual Plant Flows			Total Plant Flows	Total Purch. Sewage Treatment	
		STP#1	(Name)	(Name)	(Name)		
1	May-09						
2	Jun-09	See Appendix 2 for details of individual systems in this Rate Group					
3	Jul-09						
4	Aug-09						
5	Sep-09						
6	Oct-09						
7	Nov-09						
8	Dec-09						
9	Jan-10						
10	Feb-10						
11	Mar-10						
12	Apr-10						
13	Total	0	0	0	0	0	0

Water Treatment Plant Data

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Date	(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	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day 1 2 3 4 5	 <div style="border-top: 1px solid black; border-bottom: 1px solid black; height: 2px; width: 100%;"></div>
4	Average Daily Flow		
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Sewer Treatment Plant Data

Florida Public Service Commission

Peace River

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

Peace River

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	Peace River	96	11.47%	100.00%	100.00%
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	Total & Composite U&U %s	96	11.47%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: F-6

Page: 1 of 1

Preparer: T Ward

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

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) Excess %I&I	(4) Treatment %U&U
1		-		
2		-		
3		-		
4		-		
5		-		
6		-		
7		-		
8		-		
9		-		
10		-		
11		-		
12		-		
13		-		
14		-		
15		-		
16		-		
17	Peace River	91	19.73%	100.00%
18		-		
19		-		
20		-		
21		-		
22		-		
23		-		
24		-		
25		-		
26		-		
27		-		
28				
29	Total & Composite U&U %s	91	19.73%	100.00%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Peace River
Docket No. 100330-WS

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

Historical Test Year Ending April 30, 2010

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

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

Line No.	(1) Water System	(2) 12/31/2009 Customers	(3) % U&U Distribution
1		-	
2		-	
3		-	
4		-	
5		-	
6		-	
7		-	
8		-	
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	
30		-	
31		-	
32		-	
33		-	
34		-	
35	Peace River	96	100.00%
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	Total & Composite U&U %s	96	100.00%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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

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

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

Line No.	(1) Sewer System	(2) 12/31/2009 Customers	(3) % U&U Collection
1		-	
2		-	
3		-	
4		-	
5		-	
6		-	
7		-	
8		-	
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17	Peace River	91	100.00%
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29	Total & Composite U&U %s	91	100.00%

Margin Reserve Calculations - Water & Sewer**Florida Public Service Commission****Peace River**

Schedule: F-8

Docket No. 100330-WS

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

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

See Appendix 2 for supporting calculations for appropriate systems

Equivalent Residential Connections - Water**Florida Public Service Commission****Peace River****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: F-9

Page: 1 of 1

Preparer: T Ward

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

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

1 2005

See Appendix 2 for supporting calculations for appropriate systems

2 2006

3 2007

4 2008

5 2009

Equivalent Residential Connections - Sewer**Florida Public Service Commission****Peace River**

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	See Appendix 2 for supporting calculations for appropriate systems							
2	2006								
3	2007								
4	2008								
5	2009								

See Appendix 2 for supporting calculations for appropriate systems

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Peace River
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	149
Schedule of Rate Base - Interim Rates	G-2	150
Schedule of Adjustments to Rate Base - Interim	G-3	151
Schedule of Net Operating Income - Interim	G-4	152
Schedule of Adjustments to Operating Income - Interim	G-5	153
Schedule of Requested Cost of Capital - Interim	G-6	154

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Rate Schedule - Interim Rates

Florida Public Service Commission

Peace River

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-->		45.4%	21.8%			18.2%	16.5%
WATER					SEWER			
1	Residential				Residential			
2	5/8" X 3/4"	16.44	23.90	20.02	All Meter Sizes	29.03	34.32	33.83
3	3/4"	24.66	35.85	30.04				
4	1"	41.10	59.75	50.06				
5	1-1/2"	82.20	119.50	100.12				
6	2"	131.52	191.20	160.20				
7	3"	263.03	382.38	320.38				
8	4"	410.99	597.48	500.60				
9	6"	821.97	1,194.95	1,001.19				
10	8"	1,315.16	1,911.93	1,601.91				
11	10"	1,890.54	2,748.39	2,302.75				
12	Gallage, Block 1	4.94	7.18	6.02	Cap (gallons)	6,000	6,000	6,000
13	Block 2	6.17	8.97	7.52	Gallage charge	8.87	10.48	10.34
14	Block 3	14.81	21.53	18.04				
15								
16	General Service				General Service			
17	5/8" X 3/4"	16.44	23.90	20.02	5/8" X 3/4"	29.03	34.32	33.83
18	3/4"	24.66	35.85	30.04	3/4"	43.55	51.48	50.75
19	1"	41.10	59.75	50.06	1"	72.58	85.79	84.59
20	1-1/2"	82.20	119.50	100.12	1-1/2"	145.17	171.60	169.19
21	2"	131.52	191.20	160.20	2"	232.27	274.56	270.70
22	3"	263.03	382.38	320.38	3"	464.54	549.11	541.39
23	4"	410.99	597.48	500.60	4"	725.84	857.99	845.92
24	6"	821.97	1,194.95	1,001.19	6"	1,451.68	1,715.97	1,691.85
25	8"	1,315.16	1,911.93	1,601.91	8"	2,322.70	2,745.57	2,706.97
26	10"	1,890.54	2,748.39	2,302.75	10"	3,338.87	3,946.74	3,891.25
27	Gallage charge	6.05	8.80	7.37	Gallage charge	10.64	12.58	12.40
28								
29	Irrigation				Flat Rate			
30	5/8" X 3/4"	-	-	-	Res. Wastewater Only			
31	3/4"	-	-	-				
32	1"	-	-	-				
33	1-1/2"	-	-	-				
34	2"	-	-	-				
35	3"	-	-	-				
36	4"	-	-	-				
37	Gallage Charge				Gen. Srv. Wastewater Only			
38	Block 1	-	-	-				
39	Block 2	-	-	-				
40	Block 3	-	-	-				
41	Block 4	-	-	-				
42								
43	Fire Protection							
44	2"	10.96	15.93	13.35				
45	3"	21.92	31.87	26.70				
46	4"	34.25	49.79	41.72				
47	6"	68.50	99.58	83.44				
48	8"	109.60	159.33	133.50				
49	10"	157.55	229.04	191.90				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	120,608	0	0	120,608	A-5
2	Utility Land & Land Rights	30,900		0	30,900	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(9,218)	0	0	(9,218)	A-9
5	Less: CIAC	(2,192)	0	0	(2,192)	A-12
6	Accumulated Amortization of CIAC	19	0	0	19	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	17,883		0	17,883	A-1
11	Total Rate Base	157,999	0	0	157,999	
SEWER						
12	Utility Plant in Service	218,182	0	0	218,182	A-6
13	Utility Land & Land Rights	18,634		0	18,634	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(24,771)	0	0	(24,771)	A-10
16	Less: CIAC	(1,817)	0	0	(1,817)	A-12
17	Accumulated Amortization of CIAC	39	0	0	39	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	10,685		0	10,685	A-2
21	Total Rate Base	220,951	0	0	220,951	

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

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(1) Description	(2)	(3)
		Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	0	0
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	0	0
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	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Supporting Schedules
Water							
1 Water Sales Revenues	66,477	0	66,477	30,164	96,641	45.38%	E-2w
2 Other Revenues	944	0	944	0	944		E-2w
3 OPERATING REVENUES	67,421	0	67,421	30,164	97,585		
4 Operation & Maintenance	67,296	0	67,296	445	67,741		B-1
5 Depreciation, net of CIAC Amort.	6,525	0	6,525		6,525		B-1
6 Amortization	0	0	0		0		B-1
7 Taxes Other Than Income	5,558	0	5,558	1,356	6,914		B-1
8 Provision for Income Taxes	(5,789)	0	(5,789)	10,943	5,154		B-1
9 OPERATING EXPENSES	73,590	0	73,590	12,745	86,335		
10 NET OPERATING INCOME	(6,169)	0	(6,169)	17,419	11,250		
11 RATE BASE	157,999		157,999		157,999		A-1
12 RATE OF RETURN	-3.90%		-3.90%		7.12%		
Sewer							
13 Sewer Sales Revenues	83,509	0	83,509	15,204	98,712	18.21%	E-2s
14 Other Revenues	0	0	0	0	0		E-2s
15 OPERATING REVENUES	83,509	0	83,509	15,204	98,712		
16 Operation & Maintenance	56,848	0	56,848	225	57,073		B-2
17 Depreciation, net of CIAC Amort.	10,102	0	10,102		10,102		B-2
18 Amortization	0	0	0		0		B-2
19 Taxes Other Than Income	7,913	0	7,913	684	8,597		B-2
20 Provision for Income Taxes	1,696	0	1,696	5,512	7,208		B-2
21 OPERATING EXPENSES	76,559	0	76,559	6,420	82,980		
22 NET OPERATING INCOME	6,949	0	6,949	8,783	15,732		
23 RATE BASE	220,951		220,951		220,951		A-2
24 RATE OF RETURN	3.15%		3.15%		7.12%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2)	(3)
Line No.	Description	Interim Water	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>30,164</u>	<u>15,204</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>445</u>	<u>225</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>1,357</u>	<u>684</u>
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	67,421	83,509
19	Plus Required Revenue Adjustment	<u>30,164</u>	<u>15,204</u>
20	Rate Year Revenue at Proposed Rates	<u>97,585</u>	<u>98,712</u>
21			
22	Less Operating Expenses Before Income Taxes	(81,181)	(75,772)
23	Less Interest Expense	(3,043)	(4,255)
24	Taxable Income	13,362	18,685
25	Income Tax at Composite Rate of 38.58%	5,154	7,208
26	Less Income Tax at Present Rates	<u>5,789</u>	<u>(1,696)</u>
27			
28	Income Tax Adjustment	<u>10,943</u>	<u>5,512</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Peace River

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

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Preparer: D Moy Kelly

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	59,483	37.65%	5.10%	1.92%		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	93,906	59.43%	8.75%	5.20%		D-2
5	Customer Deposits	207	0.13%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	4,403	2.79%	0.00%	0.00%		D-2
7							
8	Total	157,999	100.00%		7.13%		
SEWER							
9	Long-Term Debt	83,018	37.57%	5.10%	1.92%		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	131,062	59.32%	8.75%	5.19%		D-2
13	Customer Deposits	196	0.09%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	6,674	3.02%	0.00%	0.00%		D-2
15							
16	Total	220,951	100.00%		7.11%		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	142,501	37.60%	5.10%	1.92%	7,274	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	224,968	59.37%	8.75%	5.19%	19,685	D-2
21	Customer Deposits	403	0.11%	6.00%	0.01%	24	D-2
22	Accumulated Deferred Income Taxes	11,078	2.92%	0.00%	0.00%	0	D-2
23							
24	Total	378,950	100.00%		7.12%	26,983	

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