

**Fairways at Mt. Plymouth  
Water & Sewer**

Docket No. 100330-WS

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

Lake  
Counties, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

**Filed September 1, 2010**

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Water & Sewer**

Docket No. 100330-WS

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

Lake

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





**Fairways at Mt. Plymouth**  
**RATE BASE**

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Return to Mr. [Name]  
[Address]  
[City, State, Zip]

Dear Mr. [Name]:

Enclosed for you are

the following items:

- 1. [Description of item 1]
- 2. [Description of item 2]
- 3. [Description of item 3]
- 4. [Description of item 4]
- 5. [Description of item 5]
- 6. [Description of item 6]
- 7. [Description of item 7]
- 8. [Description of item 8]
- 9. [Description of item 9]
- 10. [Description of item 10]



# **Schedule of Water Rate Base**

# **Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R J Pasceri

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Historical Test Year		Adjusted Average Balance	Pro Forma Test Year		Supporting Schedules
		Average Balance Per Books	Adjustments		Adjustments	Adjusted Average Balance	
1	Utility Plant in Service	748,337	40,776	789,114	9,230	798,344	A-5
2	Utility Land & Land Rights	27,737	0	27,737	0	27,737	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	(89,576)	(16,691)	(106,267)	(1,539)	(107,806)	A-9
6	Less: CIAC	(562,950)	0	(562,950)	0	(562,950)	A-12
7	Accumulated Amortization of CIAC	134,937	0	134,937	0	134,937	A-14
8	Acquisition Adjustments	(16,700)	0	(16,700)	0	(16,700)	
9	Less: Accum. Amort. of Acq. Adjustments	2,505	0	2,505	0	2,505	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	53,831	53,831	4,991	58,821	A-17, A-3
12	Total Rate Base	244,291	77,916	322,207	12,682	334,889	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R J Pasceri

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

(1) Line No. Description	(2) Historical Test Year		(4)	(5) Pro Forma Test Year		(7)
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1 Utility Plant in Service	2,170,983	20,781	2,191,764	4,704	2,196,468	A-6
2 Utility Land & Land Rights	24,904	0	24,904	0	24,904	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	(683,191)	(8,506)	(691,698)	(784)	(692,482)	A-10
6 Less: CIAC	(1,531,656)	0	(1,531,656)	0	(1,531,656)	A-12
7 Accumulated Amortization of CIAC	379,919	0	379,919	0	379,919	A-14
8 Acquisition Adjustments	(39,102)	0	(39,102)	0	(39,102)	
9 Less: Accum. Amort. of Acq. Adjustments	5,865	0	5,865	0	5,865	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	25,607	25,607	2,543	28,150	A-17, A-3
12 Total Rate Base	327,722	37,882	365,604	6,463	372,067	



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Fairways at Mt. Plymouth  
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	<b>ALLOCATION PERCENTS USED BELOW</b>				
2	Customer Count 12/31/09, This Rate Group		467	238	
3	Count & % of AUF-Consolidated	23,520	1.99%	1.01%	
4					
5	<b>UTILITY PLANT IN SERVICE</b>				A-5, A-6
6	<b>Test Year Normalization</b>				
7	Allocation of Corporate IT		40,776	20,781	A-5, A-6
8			-	-	
9			-	-	
10			-	-	
11			-	-	
12			-	-	
13	Total Test Year Adjustments		40,776	20,781	
14					
15					
16	<b>UTILITY LAND &amp; LAND RIGHTS</b>				A-5, A-6
17	<b>Test Year Normalization</b>				
18			-	-	
19			-	-	
20	Total Test Year Adjustments		-	-	
21					
22	<b>NON-USED &amp; USEFUL (calculated on A-5, -6, -9, -10)</b>				A-7
23	<b>Test Year Normalization</b>		-	-	
24			-	-	
25	<b>Pro Forma Adjustments</b>		-	-	
26			-	-	
27	<b>CONSTRUCTION WORK IN PROGRESS</b>				
28	Not Applicable		-	-	
29			-	-	
30	<b>ACCUMULATED DEPRECIATION</b>				A-9, A-10
31	<b>Test Year Normalization</b>				
32	Allocation of Corporate IT		16,691	8,506	
33			-	-	
34			-	-	
35			-	-	
36			-	-	
37			-	-	
38			-	-	
39			-	-	
40			-	-	
41			-	-	
42	Total Test Year Adjustments		16,691	8,506	
43					

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Fairways at Mt. Plymouth  
 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	53,831	25,607	A-17
18				
19	Pro Forma Adjustments			
20	Deferred Rate Case Expense	4,991	2,543	B-10

## Schedule of Adjustments to Rate Base

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ ] Projected [X]

## Florida Public Service Commission

Schedule:

A-3

Page:

3 of 3

Preparer:

R J Pasceri

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No.	Acct	Prjct#	Description	UPIS W&S	UPIS Water	UPIS Sewer	AccDepr W&S	AccDepr Water	AccDepr Sewer
1	UPIS & ACCUMULATED DEPRECIATION Pro Forma Adjustments								
2	330.40	1.1			-	-		-	-
3	330.40	1.2			-	-		-	-
4	330.40	1.3			-	-		-	-
5	330.40	1.4			-	-		-	-
6	331.40	2			-	-		-	-
7	330.40	3			-	-		-	-
8	361.20	4			-	-		-	-
9	361.20	5			-	-		-	-
10	361.20	6			-	-		-	-
11	380.40	7			-	-		-	-
12	355.30	8			-	-		-	-
13	354.40	9			-	-		-	-
14	380.40	10			-	-		-	-
15	330.40	11			-	-		-	-
16	331.40	12			-	-		-	-
17	320.30	13			-	-		-	-
18	320.30	14			-	-		-	-
19	380.40	15			-	-		-	-
20	320.30	16			-	-		-	-
21	380.40	17			-	-		-	-
22	320.30	18			-	-		-	-
23	330.40	19			-	-		-	-
24	380.40	20			-	-		-	-
25	360.20	21			-	-		-	-
26	380.40	22			-	-		-	-
27	320.30	23			-	-		-	-
28	320.30	24			-	-		-	-
29	380.40	25			-	-		-	-
30	320.30	26			-	-		-	-
31	320.30	27			-	-		-	-
32	320.30	28			-	-		-	-
33	320.30	29			-	-		-	-
34	331.40	30			-	-		-	-
35	354.40	31			-	-		-	-
36	354.50	32			-	-		-	-
37	320.30	33			-	-		-	-
38	380.40	34			-	-		-	-
39	311.20	35			-	-		-	-
40	341.50	36.1			-	-		-	-
41	391.70	36.1			-	-		-	-
42	341.50	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279	3,977		33,387	663	
43	391.70	36.2	Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279		2,027	33,387		338
44	340.51	37	Administrative Assets, IT - AUF Tot & Allocation	264,584	5,253		44,106	876	
45	390.71	37	Administrative Assets, IT - AUF Tot & Allocation	264,584		2,677	44,106		446
46			Total		9,230	4,704		1,539	784

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

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: A-4

Page: 1 of 2

Preparer: R J Pasceri

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this rate group begin with the date that rate base was last established by PSC</b>			
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**

**Fairways at Mt. Plymouth**

**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	805,589	2,189,858
6			
7	2008		
8	Additions	79,015	911
9	Retirements		
10	Adjustments		
11	12/31/08 Balance	884,604	2,190,769
12			
13	2009		
14	Additions	13,746	
15	Retirements	(131,714)	(573)
16	Adjustments		
17	12/31/09 Balance	766,637	2,190,196
18			
19	2010		
20	Additions		71,220
21	Retirements		(35,425)
22	Adjustments		
23	04/30/10 Balance	766,637	2,226,902
24			
25	Admin Allocation	44,471	22,664
26	Ending Balance (incl Allocation)	811,108	2,249,566

Supporting Schedules: A-5, A-6



**Schedule of Water Plant in Service By Primary Account**

Florida Public Service Commission

Test Year Average balance

**Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical &amp; Pro Forma

Schedule: A-5

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	(2) Account Name	(3) (4) (5) Historical Test Year			(6) (7) (8) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	2,560	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	67,857	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	19,610	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	35,701	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	25,177	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	44,033	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	9,148	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	39,005	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	337,830	0.00%	0	0	0.00%	0
28	333.4	Services	72,900	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	101,253	0.00%	0	0	0.00%	0
30	335.4	Hydrants	21,000	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	40,776	0.00%	0	5,253	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	3,977	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	816,851		0	9,230		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Fairways at Mt. Plymouth

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	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560
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	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857
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	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610
14	311.2	Pumping Equipment	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701
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	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177
18	304.3	Structures & Improvements	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033
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	9,604	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,148
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	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005
27	331.4	Transm. & Distribution Mains	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830
28	333.4	Services	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900
29	334.4	Meters & Meter Installations	209,327	92,528	92,528	92,528	92,528	92,528	92,528	92,528	91,853	91,853	91,853	91,853	91,853	101,253
30	335.4	Hydrants	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
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	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	884,605	767,311	767,311	767,311	767,311	767,311	767,311	767,311	766,637	766,637	766,637	766,637	766,637	776,074
47		Subtotal Land & Land Rights	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737

Schedule of Water Plant In Service By Primary Account  
 Test Year Average balance  
 Fairways at Mt. Plymouth  
 Docket No. 100330-WS  
 Historical Test Year Ending April 30, 2010  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5  
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 Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	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	36,665	37,121	37,121	37,231	39,119	41,432	41,432	41,432	43,517	43,517	43,517	43,517	44,471	40,776
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	36,665	37,121	37,121	37,231	39,119	41,432	41,432	41,432	43,517	43,517	43,517	43,517	44,471	40,776
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  
**Fairways at Mt. Plymouth**  
**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	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560
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	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857	67,857
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	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610	19,610
14	311.2	Pumping Equipment	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701	35,701
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	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177	25,177
18	304.3	Structures & Improvements	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033
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	9,604	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,148
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	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005	39,005
27	331.4	Transm. & Distribution Mains	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830
28	333.4	Services	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900
29	334.4	Meters & Meter Installations	209,327	92,528	92,528	92,528	92,528	92,528	92,528	92,528	91,853	91,853	91,853	91,853	91,853	101,253
30	335.4	Hydrants	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
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	36,665	37,121	37,121	37,231	39,119	41,432	41,432	41,432	43,517	43,517	43,517	43,517	44,471	40,776
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	921,269	804,433	804,433	804,542	806,431	808,743	808,743	808,743	810,154	810,154	810,154	810,154	811,108	816,851
47		Subtotal Land & Land Rights	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737	27,737

## Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical &amp; Pro Forma

Schedule: A-6

Page: 1 of 4

Preparer: R J Pasceri

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

Line No.	Acct No.	Account Name	Historical Test Year			Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	38,244	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	675,660	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	126,000	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	637,875	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	439	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	53,877	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	24,465	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	52,454	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	66,029	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	520,844	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	20,781	0.00%	0	2,677	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	2,027	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	2,216,668		0	4,704		0



## Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

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Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	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	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244
10	361.2	Collection Sewers - Gravity	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660
11	362.2	Special Collecting Structures	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
12	363.2	Services to Customers	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875
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	439	439	439	439	439	439	439	439	439	439	439	439	439	439
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	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877
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	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465
25	354.4	Structures & Improvements	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	63,305	63,305	52,454
26	355.4	Power Generation Equipment	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029
27	380.4	Treatment & Disposal Equipment	517,699	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	541,008	541,008	520,844
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	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	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	2,190,769	2,190,196	2,190,196	2,190,196	2,190,196	2,190,196	2,190,196	2,190,196	2,190,196	2,190,196	2,190,196	2,226,902	2,226,902	2,195,887
64		Subtotal Land & Land Rights	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904

## Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	386.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	387.6	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	18,686	18,918	18,918	18,974	19,937	21,115	21,115	21,115	22,178	22,178	22,178	22,178	22,664	20,781
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	18,686	18,918	18,918	18,974	19,937	21,115	21,115	21,115	22,178	22,178	22,178	22,178	22,664	20,781
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

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 4 of 4

Preparer: R J Pasceri

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244
10	361.2	Collection Sewers - Gravity	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660	675,660
11	362.2	Special Collecting Structures	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
12	363.2	Services to Customers	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875
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	439	439	439	439	439	439	439	439	439	439	439	439	439	439
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	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877
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	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465	24,465
25	354.4	Structures & Improvements	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481
26	355.4	Power Generation Equipment	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029
27	380.4	Treatment & Disposal Equipment	517,699	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126	517,126
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	18,666	18,918	18,918	18,974	19,937	21,115	21,115	21,115	22,178	22,178	22,178	22,178	22,664	20,781
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	2,209,455	2,209,114	2,209,114	2,209,170	2,210,133	2,211,311	2,211,311	2,211,311	2,212,374	2,212,374	2,212,374	2,249,080	2,249,566	2,216,668
64		Subtotal Land & Land Rights	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904	24,904

## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical &amp; Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: R J Pasceri

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

Provide additional support schedules, if necessary.

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

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

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**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**

**Fairways at Mt. Plymouth**

**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	146,592	514,518
6			
7	2008		
8	Additions	2,662	46
9	Retirements		
10	Adjustments		
11	12/31/08 Balance	149,254	514,564
12			
13	2009		
14	Additions	20,551	58,211
15	Retirements	(131,714)	(573)
16	Adjustments	45,138	128,000
17	12/31/09 Balance	83,228	700,203
18			
19	2010		
20	Additions	7,556	23,567
21	Retirements		(35,425)
22	Adjustments	(2,662)	(46)
23	04/30/10 Balance	90,785	688,345
24			
25	Admin Allocation	20,272	10,331
26	Ending Balance (incl Allocation)	111,057	698,677

Supporting Schedules: A-9, A-10

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

Test Year Average balance

**Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical &amp; 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	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	20,356	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	8,827	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	16,066	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	11,675	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	6,248	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	9,638	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	79,002	0.00%	0	0	0.00%	0
28	333.4	Services	15,580	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(82,016)	0.00%	0	0	0.00%	0
30	335.4	Hydrants	4,201	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	16,691	0.00%	0	876	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	663	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		<b>TOTAL</b>	<b>106,267</b>		<b>0</b>	<b>1,539</b>		<b>0</b>

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average balance  
Fairways at Mt. Plymouth  
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	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	19,226	19,414	19,603	19,791	19,979	20,167	20,356	20,544	20,732	20,921	21,109	21,297	21,486	20,356
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	8,337	8,419	8,500	8,582	8,664	8,746	8,827	8,909	8,991	9,072	9,154	9,236	9,318	8,827
14	311.2	Pumping Equipment	15,173	15,322	15,471	15,619	15,768	15,917	16,066	16,214	16,363	16,512	16,661	16,809	16,958	16,066
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	10,987	11,102	11,216	11,331	11,446	11,560	11,675	11,790	11,904	12,019	12,134	12,248	12,363	11,675
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	6,497	6,038	6,072	6,107	6,141	6,176	6,210	6,245	6,279	6,314	6,348	6,383	6,417	6,248
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	9,080	9,173	9,266	9,359	9,452	9,545	9,638	9,731	9,824	9,916	10,009	10,102	10,195	9,638
27	331.4	Transm. & Distribution Mains	75,074	75,728	76,383	77,038	77,693	78,347	79,002	79,657	80,311	80,966	81,621	82,275	82,930	79,002
28	333.4	Services	14,669	14,821	14,973	15,125	15,277	15,429	15,580	15,732	15,884	16,036	16,188	16,340	16,492	15,580
29	334.4	Meters & Meter Installations	36,800	(94,035)	(93,649)	(93,264)	(92,878)	(92,493)	(92,107)	(91,721)	(91,339)	(90,956)	(90,573)	(90,191)	(89,808)	(82,016)
30	335.4	Hydrants	3,967	4,006	4,045	4,084	4,123	4,162	4,201	4,239	4,278	4,317	4,356	4,395	4,434	4,201
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	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	199,810	69,988	71,880	73,772	75,664	77,556	79,447	81,339	83,228	85,117	87,006	88,896	90,785	89,576

**Schedule of Water Accumulated Depreciation By Primary Account**

Test Year Average balance

Fairways at Mt. Plymouth

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	13,332	13,855	14,378	14,903	15,454	16,037	16,620	17,203	17,815	18,427	19,039	19,651	20,272	16,691
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	13,332	13,855	14,378	14,903	15,454	16,037	16,620	17,203	17,815	18,427	19,039	19,651	20,272	16,691

## Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Fairways at Mt. Plymouth

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	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	19,226	19,414	19,603	19,791	19,979	20,167	20,356	20,544	20,732	20,921	21,109	21,297	21,486	20,356
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	8,337	8,419	8,500	8,582	8,664	8,746	8,827	8,909	8,991	9,072	9,154	9,236	9,318	8,827
14	311.2	Pumping Equipment	15,173	15,322	15,471	15,619	15,768	15,917	16,066	16,214	16,363	16,512	16,661	16,809	16,958	16,066
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	10,987	11,102	11,216	11,331	11,446	11,560	11,675	11,790	11,904	12,019	12,134	12,248	12,363	11,675
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	6,497	6,038	6,072	6,107	6,141	6,176	6,210	6,245	6,279	6,314	6,348	6,383	6,417	6,248
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	9,080	9,173	9,266	9,359	9,452	9,545	9,638	9,731	9,824	9,916	10,009	10,102	10,195	9,638
27	331.4	Transm. & Distribution Mains	75,074	75,728	76,383	77,038	77,693	78,347	79,002	79,657	80,311	80,966	81,621	82,275	82,930	79,002
28	333.4	Services	14,669	14,821	14,973	15,125	15,277	15,429	15,580	15,732	15,884	16,036	16,188	16,340	16,492	15,580
29	334.4	Meters & Meter Installations	36,800	(94,035)	(93,649)	(93,264)	(92,878)	(92,493)	(92,107)	(91,721)	(91,339)	(90,956)	(90,573)	(90,191)	(89,808)	(82,016)
30	335.4	Hydrants	3,967	4,006	4,045	4,084	4,123	4,162	4,201	4,239	4,278	4,317	4,356	4,395	4,434	4,201
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	13,332	13,855	14,378	14,903	15,454	16,037	16,620	17,203	17,815	18,427	19,039	19,651	20,272	16,691
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	213,142	83,843	86,258	88,675	91,117	93,592	96,067	98,542	101,043	103,544	106,045	108,546	111,057	106,267

## Schedule of Sewer Accumulated Depreciation By Primary Account

## Florida Public Service Commission

Test Year Average balance

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical &amp; Pro Forma

Schedule: A-10

Page: 1 of 4

Preparer: R J Pasceri

Line No.	Acct No.	(2) Account Name	(3) Historical Test Year			(6) Pro Forma Adjustments		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(5) Balance	(6) Amount	(7) Non-Used & Useful %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	11,474	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	135,118	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	28,350	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	151,100	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	53,877	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	13,885	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	29,711	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	259,677	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	8,506	0.00%	0	446	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	338	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	691,698		0	784		0

## Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Fairways at Mt. Plymouth

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	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	10,836	10,943	11,049	11,155	11,261	11,367	11,474	11,580	11,686	11,792	11,898	12,005	12,111	11,474
10	361.2	Collection Sewers - Gravity	127,611	128,863	130,114	131,365	132,616	133,867	135,118	136,369	137,620	138,871	140,122	141,374	142,625	135,118
11	362.2	Special Collecting Structures	26,775	27,038	27,300	27,563	27,825	28,088	28,350	28,613	28,875	29,138	29,400	29,663	29,925	28,350
12	363.2	Services to Customers	142,706	144,105	145,504	146,903	148,302	149,701	151,100	152,499	153,898	155,297	156,696	158,095	159,495	151,100
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	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877
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	13,412	13,544	13,675	13,806	13,938	14,069	14,201	14,332	14,464	14,595	14,727	12,788	12,953	13,885
26	355.4	Power Generation Equipment	28,060	28,335	28,610	28,885	29,160	29,435	29,711	29,986	30,261	30,536	30,811	31,086	31,361	29,711
27	380.4	Treatment & Disposal Equipment	250,941	252,762	255,157	257,551	259,945	262,340	264,734	267,128	269,522	271,917	274,311	243,495	245,999	259,677
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	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	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	654,218	659,465	665,285	671,105	676,924	682,744	688,564	694,384	700,203	706,023	711,843	682,382	688,345	683,191

## Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Fairways at Mt. Plymouth

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	6,794	7,061	7,328	7,595	7,876	8,173	8,470	8,767	9,079	9,391	9,703	10,015	10,331	8,506
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	6,794	7,061	7,328	7,595	7,876	8,173	8,470	8,767	9,079	9,391	9,703	10,015	10,331	8,506



Schedule of Sewer Accumulated Depreciation By Primary Account  
Test Year Average balance  
Fairways at Mt. Plymouth  
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	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	380.2	Collection Sewers - Force	10,836	10,943	11,049	11,155	11,261	11,367	11,474	11,580	11,686	11,792	11,898	12,005	12,111	11,474
10	381.2	Collection Sewers - Gravity	127,611	128,863	130,114	131,365	132,616	133,867	135,118	136,369	137,620	138,871	140,122	141,374	142,625	135,118
11	382.2	Special Collecting Structures	26,775	27,038	27,300	27,563	27,825	28,088	28,350	28,613	28,875	29,138	29,400	29,663	29,925	28,350
12	383.2	Services to Customers	142,706	144,105	145,504	146,903	148,302	149,701	151,100	152,499	153,898	155,297	156,696	158,095	159,495	151,100
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	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877
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	13,412	13,544	13,675	13,806	13,938	14,069	14,201	14,332	14,464	14,595	14,727	12,788	12,953	13,885
26	355.4	Power Generation Equipment	28,060	28,335	28,610	28,885	29,160	29,435	29,711	29,986	30,261	30,536	30,811	31,086	31,361	29,711
27	380.4	Treatment & Disposal Equipment	250,941	252,762	255,157	257,551	259,945	262,340	264,734	267,128	269,522	271,917	274,311	243,495	245,999	259,677
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	386.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	387.6	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	6,794	7,061	7,328	7,595	7,876	8,173	8,470	8,767	9,079	9,391	9,703	10,015	10,331	8,506
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	661,013	666,526	672,813	678,700	684,800	690,917	697,034	703,151	709,282	715,414	721,546	692,396	698,677	691,698

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

**Fairways at Mt. Plymouth**  
**Docket No. 100330-WS**  
Historical Test Year Ending April 30, 2010

Schedule: A-11  
Page: 1 of 2  
Preparer: R J Pasceri

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

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

**Fairways at Mt. Plymouth**

**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	562,950	1,531,656
6			
7	2008		
8	Additions		
9	Retirements		
10	Adjustments		
11	12/31/08 Balance	562,950	1,531,656
12			
13	2009		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/09 Balance	562,950	1,531,656
18			
19	2010		
20	Additions		
21	Retirements		
22	Adjustments		
23	04/30/10 Balance	562,950	1,531,656

Supporting Schedules: A-12

## Schedule of Water Contributions in Aid of Construction By Classification

## Florida Public Service Commission

Test Year Average balance

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical &amp; Pro Forma

Schedule: A-12

Page: 1 of 4

Preparer: R J Pasceri

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

(1)		(2)	(3)			(4)	(5)	(6)	(7)	(8)
			Historical Test Year			Pro Forma Adjustments				
Line	Acct	Description	Adjusted	Non-Used & Useful				Non-Used & Useful		
No.	No.		Balance	%	Amount	Amount	%	Amount		
1		<b>WATER</b>								
2		Cash CIAC:								
3	320	Water Treatment Equipment	337,830	0.00%	0		0.00%	0		
4	334	Meter Fees	131,220	0.00%	0		0.00%	0		
5	331	Main Extension Charge	0	0.00%	0		0.00%	0		
6	333	Service Installation Fees	72,900	0.00%	0		0.00%	0		
7		Total Cash CIAC	541,950		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	21,000	0.00%	0		0.00%	0		
15		Total Property CIAC	21,000		0	0		0		
16										
17		Total Water CIAC	562,950		0	0		0		
18										
19		<b>SEWER</b>								
20		Cash CIAC:								
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0		
22	389	Other	0	0.00%	0		0.00%	0		
23	361	Main Extension Charge	801,660	0.00%	0		0.00%	0		
24	363	Service Installation Fees	637,875	0.00%	0		0.00%	0		
25		Total Cash CIAC	1,439,535		0	0		0		
26										
27		Property CIAC:								
28	354	Structures & Improvements	0	0.00%	0		0.00%	0		
29	360	Collection Sewers- Force	38,244	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	53,877	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	92,121		0	0		0		
38										
39		Total Sewer CIAC	1,531,656		0	0		0		

**Schedule of Water Contributions in Aid of Construction By Classification**  
**Test Year Average balance**  
**Fairways at Mt. Plymouth**  
**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		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830
4	334	Meter Fees	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900
7		Total Cash CIAC	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950	541,950
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	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
15		Total Property CIAC	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
16																
17	271	Total Water CIAC	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950	562,950
18																
19		<b>SEWER</b>														
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	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660
24	363	Service Installation Fees	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875
25		Total Cash CIAC	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535	1,439,535
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	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244
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	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877
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	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121	92,121
38																
39	271	Total Sewer CIAC	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656	1,531,656

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance

Fairways at Mt. Plymouth

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		<b>WATER</b>														
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		<b>SEWER</b>														
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

Fairways at Mt. Plymouth

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		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830	337,830
4	334	Meter Fees	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900
7		<b>Total Cash CIAC</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>	<b>541,950</b>
8		Property CIAC:														
9		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	330	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Hydrants	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
14		<b>Total Property CIAC</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
15		<b>Total Water CIAC</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>	<b>562,950</b>
16		<b>SEWER</b>														
17		Cash CIAC:														
18		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	380	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389	Main Extension Charge	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660	801,660
21	361	Service Installation Fees	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875	637,875
22		<b>Total Cash CIAC</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>	<b>1,439,535</b>
23		Property CIAC:														
24		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354	Collection Sewers- Force	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244	38,244
26	360	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	361	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	363	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	370	Pumping Equipment	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877
30	371	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	366	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	375	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		<b>Total Property CIAC</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>	<b>92,121</b>
34		<b>Total Sewer CIAC</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>	<b>1,531,656</b>

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

**Fairways at Mt. Plymouth**

**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
<b>The balances for this rate group begin with the date that rate base was last established by PSC</b>			
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**

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: A-13

Page: 2 of 2

Preparer: R J Pasceri

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2007		
2	Additions	0	0
3	Retirements	0	0
4	Adjustments	0	0
5	12/31/07 Balance	93,169	289,352
6			
7	2008		
8	Additions	0	0
9	Retirements	0	0
10	Adjustments	0	0
11	12/31/08 Balance	93,169	289,352
12			
13	2009		
14	Additions	13,922	30,189
15	Retirements	0	0
16	Adjustments	30,631	66,416
17	12/31/09 Balance	137,722	385,956
18			
19	2010		
20	Additions	5,569	12,076
21	Retirements	0	0
22	Adjustments	0	0
23	04/30/10 Balance	143,290	398,032

Supporting Schedules: A-14

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

Test Year Average Balance

**Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical &amp; 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		<b>WATER</b>								
2		Cash								
3	320	Water Treatment Equipment	80,977	0.00%	0			0.00%	0	
4	334	Meter Fees	31,453	0.00%	0			0.00%	0	
5	331	Main Extension Charge	0	0.00%	0			0.00%	0	
6	333	Service Installation Fees	17,474	0.00%	0			0.00%	0	
7		Total Cash	129,904		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	5,034	0.00%	0			0.00%	0	
15		Total Property	5,034		0		0		0	
16										
17		Total Water	134,937		0		0		0	
18										
19		<b>SEWER</b>								
20		Cash								
21	380	Treatment & Disposal Equipment	0	0.00%	0			0.00%	0	
22	389	Other	0	0.00%	0			0.00%	0	
23	361	Main Extension Charge	198,847	0.00%	0			0.00%	0	
24	363	Service Installation Fees	158,221	0.00%	0			0.00%	0	
25		Total Cash	357,069		0		0		0	
26										
27		Property								
28	354	Structures & Improvements	0	0.00%	0			0.00%	0	
29	360	Collection Sewers- Force	9,486	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	13,364	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	22,850		0		0		0	
38										
39		Total Sewer	379,919		0		0		0	

**Schedule of Accumulated Amortization of CIAC by Classification**  
**Test Year Average Balance**  
**Fairways at Mt. Plymouth**  
**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		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	75,964	76,799	77,635	78,470	79,306	80,141	80,977	81,812	82,648	83,483	84,319	85,154	85,990	80,977
4	334	Meter Fees	29,506	29,830	30,155	30,479	30,804	31,129	31,453	31,778	32,102	32,427	32,751	33,076	33,400	31,453
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	16,392	16,572	16,753	16,933	17,113	17,294	17,474	17,654	17,834	18,015	18,195	18,375	18,556	17,474
7		Total Cash AAC	121,862	123,202	124,543	125,883	127,223	128,563	129,904	131,244	132,584	133,924	135,265	136,605	137,945	129,904
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	4,722	4,774	4,826	4,878	4,930	4,982	5,034	5,086	5,138	5,189	5,241	5,293	5,345	5,034
15		Total Property AAC	4,722	4,774	4,826	4,878	4,930	4,982	5,034	5,086	5,138	5,189	5,241	5,293	5,345	5,034
16																
17	272	Total Water AAC	126,584	127,976	129,369	130,761	132,153	133,545	134,937	136,330	137,722	139,114	140,506	141,898	143,290	134,937
18																
19		<b>SEWER</b>														
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	189,367	190,947	192,527	194,107	195,687	197,267	198,847	200,427	202,007	203,587	205,168	206,748	208,328	198,847
24	363	Service Installation Fees	150,678	151,935	153,192	154,450	155,707	156,964	158,221	159,479	160,736	161,993	163,250	164,508	165,765	158,221
25		Total Cash AAC	340,045	342,882	345,719	348,557	351,394	354,231	357,069	359,906	362,743	365,581	368,418	371,255	374,093	357,069
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	9,034	9,109	9,185	9,260	9,335	9,411	9,486	9,562	9,637	9,712	9,788	9,863	9,938	9,486
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	12,727	12,833	12,939	13,045	13,152	13,258	13,364	13,470	13,576	13,682	13,789	13,895	14,001	13,364
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	21,761	21,942	22,124	22,305	22,487	22,669	22,850	23,032	23,213	23,395	23,576	23,758	23,940	22,850
38																
39	272	Total Sewer AAC	361,805	364,824	367,843	370,862	373,881	376,900	379,919	382,938	385,956	388,975	391,994	395,013	398,032	379,919

**Schedule of Accumulated Amortization of CIAC by Classification**

Test Year Average Balance

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-14

Page: 3 of 4

Preparer: R J Pasceri

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

Line No.	(1) Description	(3) Prior Year Apr-2009	(4) May-2009	(5) Jun-2009	(6) Jul-2009	(7) Aug-2009	(8) Sep-2009	(9) Oct-2009	(10) Nov-2009	(11) Dec-2009	(12) Jan-2010	(13) Feb-2010	(14) Mar-2010	(15) Apr-2010	(16) Average Balance
1	<b>WATER</b>														
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	<b>SEWER</b>														
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**  
**Fairways at Mt. Plymouth**  
**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		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	75,964	76,799	77,635	78,470	79,306	80,141	80,977	81,812	82,648	83,483	84,319	85,154	85,990	80,977
4	334	Meter Fees	29,506	29,830	30,155	30,479	30,804	31,129	31,453	31,778	32,102	32,427	32,751	33,076	33,400	31,453
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	16,392	16,572	16,753	16,933	17,113	17,294	17,474	17,654	17,834	18,015	18,195	18,375	18,556	17,474
7		Total Cash AAC	121,862	123,202	124,543	125,883	127,223	128,563	129,904	131,244	132,584	133,924	135,265	136,605	137,945	129,904
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	4,722	4,774	4,826	4,878	4,930	4,982	5,034	5,086	5,138	5,189	5,241	5,293	5,345	5,034
15		Total Property AAC	4,722	4,774	4,826	4,878	4,930	4,982	5,034	5,086	5,138	5,189	5,241	5,293	5,345	5,034
16																
17		Total Water AAC	126,584	127,976	129,369	130,761	132,153	133,545	134,937	136,330	137,722	139,114	140,506	141,898	143,290	134,937
18																
19		<b>SEWER</b>														
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	189,367	190,947	192,527	194,107	195,687	197,267	198,847	200,427	202,007	203,587	205,168	206,748	208,328	198,847
24	363	Service Installation Fees	150,678	151,935	153,192	154,450	155,707	156,964	158,221	159,479	160,736	161,993	163,250	164,508	165,765	158,221
25		Total Cash AAC	340,045	342,882	345,719	348,557	351,394	354,231	357,069	359,906	362,743	365,581	368,418	371,255	374,093	357,069
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	9,034	9,109	9,185	9,260	9,335	9,411	9,486	9,562	9,637	9,712	9,788	9,863	9,938	9,486
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	12,727	12,833	12,939	13,045	13,152	13,258	13,364	13,470	13,576	13,682	13,789	13,895	14,001	13,364
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	21,761	21,942	22,124	22,305	22,487	22,669	22,850	23,032	23,213	23,395	23,576	23,758	23,940	22,850
38																
39		Total Sewer AAC	361,805	364,824	367,843	370,862	373,881	376,900	379,919	382,938	385,956	388,975	391,994	395,013	398,032	379,919

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Fairways at Mt. Plymouth****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**

**Fairways at Mt. Plymouth**  
**Docket No. 100330-WS**  
Historical Test Year Ending April 30, 2010

Schedule: A-16  
Page: 1 of 1  
Preparer: R J Pasceri

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

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

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

## Schedule of Working Capital Allowance Calculation

## Florida Public Service Commission

Fairways at Mt. Plymouth

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	<b>For All Systems:</b>				
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	<b>TOTAL CURRENT ASSETS</b>	<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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>367,901</u>			
20					
21	<b>Net Working Capital Balance Sheet Accounts</b>	<u>4,103,021</u>			
22					
23	<b>Allocation for this Rate Group:</b>				
24			<b>Water</b>	<b>Sewer</b>	
25	Allocation Percentage by Cust Count		1.19%	0.61%	
26	Net WC Balance Sheet Accounts Allocated		49,000	24,972	
27					
28	<b>Direct Assignment of CWC Accounts:</b>				
29	Other Regulatory Assets		0	0	FWS Ruling
30					GL Account:
31	Other Deferred Debits		4,830	635	186.2
32					
33	<b>Total Balance Sheet CWC for this rate group</b>		<u>53,831</u>	<u>25,607</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

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected [ ]

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

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

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

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Aqua Florida

Florida Public Service Commission

Fairways at Mt. Plymouth

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	12,232,865	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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**Fairways at Mt. Plymouth**  
**NET OPERATING INCOME**

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**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**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	136,226	(2,380)	133,846	0	133,846	75,455	209,301	B-4, E-2
2	Operation & Maintenance	83,654	4,023	87,677	8,622	96,299	1,114	97,413	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	5,982	6,940	12,922	1,539	14,461	0	14,461	B-13, B-3
4	Amortization	3,340	0	3,340		3,340	0	3,340	B-3
5	Taxes Other Than Income	51,630	(420)	51,210	401	51,611	3,395	55,007	B-15, B-3
6	Provision for Income Taxes	(3,232)	(7,459)	(10,691)	(4,189)	(14,880)	27,374	12,494	C-1, B-3
7	OPERATING EXPENSES	141,373	3,085	144,458	6,373	150,831	31,884	182,715	
8	NET OPERATING INCOME	(5,147)	(5,465)	(10,612)	(6,373)	(16,985)	43,572	26,587	
9	RATE BASE	244,291	77,916	322,207	12,682	334,889		334,889	A-1
10	RATE OF RETURN	-2.11%		-3.29%		-5.07%		7.94%	

## Schedule of Sewer Net Operating Income

## Florida Public Service Commission

## Fairways at Mt. Plymouth

## Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical &amp; 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	79,634	288	79,922	0	79,922	115,345	195,267	B-4, E-2
2	Operation & Maintenance	87,349	1,691	89,040	4,374	93,414	1,703	95,117	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	33,898	3,537	37,435	784	38,219	0	38,219	B-14, B-3
4	Amortization	7,820	0	7,820		7,820	0	7,820	B-3
5	Taxes Other Than Income	4,706	593	5,299	203	5,502	5,191	10,692	B-15, B-3
6	Provision for Income Taxes	(20,885)	(4,964)	(25,848)	(2,100)	(27,948)	41,828	13,880	C-1, B-3
7	OPERATING EXPENSES	112,890	857	113,746	3,261	117,008	48,722	165,730	
8	NET OPERATING INCOME	(33,256)	(568)	(33,824)	(3,261)	(37,085)	66,623	29,538	
9	RATE BASE	327,722	37,882	365,604	6,463	372,067		372,067	A-2
10	RATE OF RETURN	-10.15%		-9.25%		-9.97%		7.94%	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Fairways at Mt. Plymouth

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		<b>ALLOCATION PERCENTS USED BELOW</b>					
2		12/31/09 Customer Count	This Rate Group		467	238	
3		For alloc'n of AUF-Consolidated	Count & % of AUF-Consol	23,520	1.99%	1.01%	
4		For alloc'n of all FL	Count & % of all FL	39,104	1.19%	0.61%	
5							
6		<b>UTILITY TEST YEAR ADJUSTMENTS</b>					
7	A	<b>REVENUES</b>					
8		Revenue from Billing Analysis			133,846	79,922	
9		Booked Revenue			136,226	79,634	
10		Billed less Booked Revenue			(2,380)		E-2w
11		Billed less Booked Revenue				288	E-2s
12		<b>TOTAL REVENUE ADJUSTMENTS</b>			(2,380)	288	
13							
14	B	<b>OPERATIONS &amp; MAINTENANCE</b>					B-5, B-6
15	601/701	<b>Salaries &amp; Wages - Employees</b>					
16		Net Terminations & New Hires	Total AUF-C and Allocations	46,601	925	472	
17		4% Wage Increase eff. 4/1/10 - Direct			792	373	
18		4% Wage Increase eff. 4/1/10 - Admin	Total AUF-C and Allocations	31,033	616	314	
19					0	0	
20		<b>Total Salary Adjustments</b>			2,334	1,159	
21							
22	604/704	<b>Employee Pensions &amp; Benefits</b>					
23		Normalize Health Insurance Increase		66,077	1,312	669	
24							
25	610/710	<b>Purchased Water / Sewer Treatment</b>					
26		Per Books Expense			0	0	B-5, B-6
27		Purchased Water Rate Increase			0		
28		Purchased Sewer Treatment Rate Incr				0	
29		Expense after Price Change Adjustment			0	0	
30		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
31		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
32		Expense after adjustments			0	0	
33		<b>Total Adjustments</b>			0	0	
34							
35	6--711	<b>Sludge Removal Expense</b>					
36							
37							
38	615/715	<b>Purchased Power</b>					
39		Per Books Expense			11,264	7,720	B-5, B-6
40		Adjustment for TY Water Usage Normalization		0.00%	(0)		E-2w
41		Expense after Normalization Adjustmnet			11,264	7,720	
42		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
43		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
44		Expense after adjustments			11,264	7,720	
45		<b>Total Adjustments</b>			(0)	0	
46							
47	618/718	<b>Chemicals</b>					
48		Per Books Expense			3,623	6,232	B-5, B-6
49		Adjustment for Change in Chemical Prices			(316)	(490)	
50		Expense after Price Change Adjustment			3,307	5,742	
51		Adjustment for TY Water Usage Normalization		0.00%	(0)		E-2w
52		Expense after Normalization Adjustmnet			3,307	5,742	
53		Adjmnt for % Excessive Unaccounted for Water		0.00%	0		F-5
54		Adjmnt for % Excessive I&I for Sewer		0.00%		0	F-6
55		Expense after adjustments			3,307	5,742	
56		<b>Total Adjustments</b>			(316)	(490)	
57							
58	634/734	<b>Contractual Services - Mgmt. Fees</b>					
59		Service Co. 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,087	85	43	
60		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	2,438	29	15	
61		<b>Total Adjustments</b>			114	58	
62							
63	636/736	<b>Contractual Services - Other</b>					
64		ACO 2.9% Wage increase eff. 4/1/10	Total FL and Allocations	7,459	89	45	
65		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	2,225	27	14	
66		<b>Total Adjustments</b>			116	59	



## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Fairways at Mt. Plymouth  
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		<b>UTILITY TEST YEAR ADJUSTMENTS, continued</b>					
2							
3	656/756	<b>Insurance - Vehicle</b>					
4		Effects of carriers' rate increase	Total AUF-C and Allocations	(6,104)	(121)	(62)	
5							
6	657/757	<b>Insurance - General Liability</b>					
7		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	533	271	
8							
9	658/758	<b>Insurance - Workman's Comp.</b>					
10		Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	68	35	
11							
12	659/759	<b>Insurance - Other</b>					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	(15)	(8)	
14							
15	666/766	<b>Reg.Comm.Exp.-Rate Case Amort. Prev.Case</b>	Total and Allocations	375,402			
16		Water & Sewer Alloc %s used in Previous Case	0.00%	0.00%	0	0	
17							
18		<b>TOTAL O&amp;M TEST YEAR ADJUSTMENTS</b>			<u>4,023</u>	<u>1,691</u>	
19							
20							
21	C	<b>DEPRECIATION NET OF AMORTIZATION OF CIAC (Used &amp; Useful)</b>					B-13, B-14
22		Allocation of Corporate IT	Total FL and Allocations	581,112	6,940	3,537	
23		Reduction for NU&U (on B-13, B-14)			0	0	B-13, B-14
24					0	0	
25		<b>TOTAL DEPRECIATION ADJUSTMENTS</b>			<u>6,940</u>	<u>3,537</u>	
26							
27							
28	D	<b>AMORTIZATION</b>					
29	407400	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS			0	0	
30					0	0	
31		<b>TOTAL AMORTIZATION ADJUSTMENTS</b>			<u>0</u>	<u>0</u>	
32							
33							
34	E	<b>TAXES OTHER THAN INCOME TAX</b>					B-15
35	408206	<b>Regulatory Assessment Fees</b>					
36		Adjusted Revenue (from B-1, B-2)			133,846	79,922	B-1, B-2
37		RAF on Adjusted Rev	RAF Rate: 4.50%		6,023	3,597	
38		RAF Per Books			6,130	3,584	B-15
39		RAF Adjustmnet			<u>(107)</u>	<u>13</u>	
40							
41	408110	<b>Property Tax</b>					
42		Test Year Per Books			43,856	-	B-15
43			Reclass from Water to Sewer		<u>(491)</u>	<u>491</u>	
44		Test Year After Reclass			<u>43,365</u>	<u>491</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>43,365</u>	<u>491</u>	
48		Property Tax Adjustment			<u>(491)</u>	<u>491</u>	
49							
50	408121	<b>Payroll Tax</b>					
51		Salary & Wage Adjustments in accounts 601/701 above			2,334	1,159	
52		Add'l Payroll Taxes on those Adjustments @	7.65%		<u>179</u>	<u>89</u>	
53							
54		<b>TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS</b>			<u>(420)</u>	<u>593</u>	
55							
56							
57	F	<b>INCOME TAXES</b>					
58		Taxes on Test Year Per Books Income calculated in Section C			(3,232)	(20,885)	C-1
59		Taxes on Test Year Adjusted Income calculated in Section C			<u>(10,691)</u>	<u>(25,848)</u>	C-1
60		<b>TOTAL INCOME TAX ADJUSTMENTS</b>			<u>(7,459)</u>	<u>(4,964)</u>	
61							
62		<b>TOTAL TEST YEAR EXPENSE ADJUSTMENTS</b>			<u>3,085</u>	<u>857</u>	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Fairways at Mt. Plymouth  
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		<b>UTILITY PRO FORMA ADJUSTMENTS</b>					
2							
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>					B-5, B-6
4	601/701	<b>Salaries &amp; Wages - Employees</b>					
5		Net Terminations & New Hires	Total AUF-C and Allocations	136,910	2,718	1,385	
6		4% Wage Increase eff. 4/1/11 - Direct			492	231	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	41,753	829	423	
8		Market-Based Study Increase Phase 2		60,670	1,205	614	
9		Total Adjustments			<u>5,244</u>	<u>2,653</u>	
10							
11	604/704	<b>Employee Pensions &amp; Benefits</b>					
12		Health Insurance Increase		6,608	131	67	
13							
14	610/710	<b>Purchased Water / Sewer Treatment</b>					
15				0			
16					0		
17							
18						0	
19							
20	618/718	<b>Chemicals</b>					
21				0			
22					0		
23							
24	634/734	<b>Contractual Services - Mgmt. Fees</b>					
25		Service Co. 2.9% Wage increase eff. 4/1/11	Total FL and Allocations	12,150	145	74	
26		Service Co. Benefit Cost 17.34% Increase	Total FL and Allocations	4,009	48	24	
27		Reduced Lease New FL Corp. Office	Total AUF-C and Allocations	(33,204)	(659)	(336)	
28		Total Adjustments			<u>(466)</u>	<u>(238)</u>	
29							
30	636/736	<b>Contractual Services - Other</b>					
31		ACO 2.9% Wage increase effective 4/1/11	Total FL and Allocations	7,688	92	47	
32		ACO Benefit Cost 17.34% Increase	Total FL and Allocations	3,718	44	23	
33		Total Adjustments			<u>136</u>	<u>69</u>	
34							
35							
36							
37	656/756	<b>Insurance - Vehicle</b>					
38		Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	24	12	
39							
40	657/757	<b>Insurance - General Liability</b>					
41		Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	172	88	
42							
43	658/758	<b>Insurance - Workman's Comp.</b>					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	21	11	
45							
46	659/759	<b>Insurance - Other</b>					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	33	17	
48							
49	666/766	<b>Reg. Comm. Exp. - Rate Case Amort.</b>	Details on Schedule B-10		3,327	1,696	
50							
51		<b>TOTAL O&amp;M PRO FORMA ADJUSTMENTS</b>			<u>8,622</u>	<u>4,374</u>	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Fairways at Mt. Plymouth  
 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					
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	663		
45	391.7	36.2 Purchase of Trucks for Replacements, AUF Tot&Allocation		33,387		338	
46	340.51	37 Administrative Assets, IT - AUF Tot & Allocation		44,106	876		
47	390.71	37 Administrative Assets, IT - AUF Tot & Allocation		44,106		446	
48		Subtotal of Pro Forma Plant Addition Effects			1,539	784	
49							
50		Reduction for NU&U (on B-13, B-14)			0	0	B-13, B-14
51		TOTAL			1,539	784	
52							
53	D	AMORTIZATION					
54	-				0	0	
55		TOTAL			0	0	
56							

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Fairways at Mt. Plymouth  
Docket No. 100330-WS  
Schedule Year Ended: 12/31/07  
Historical [ X ] Projected [ X ]

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

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) 0 Water	(6) 0 Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS, continued					
2							
3	E	TAXES OTHER THAN INCOME TAX					B-15
4	408206	Regulatory Assessment Fees					
5							
6	408110	Property Tax					
7		Pro Forma Tangible Net Plant Additions (from A-3)			0	0	A-3
8		Additional Property Taxes on Pro Forma Net Additions @	1.75%	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		0	0		
12							
13	408121	Payroll Tax					
14		Salary & Wage Adjustments in accounts 601/701 above			5,244	2,653	
15		Add'l Payroll Taxes on those Adjustments @	7.65%	401	203		
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			401	203	
22							
23	F	INCOME TAXES					
24		Taxes on Test Year Adjusted Income calculated in Section C			(10,691)	(25,848)	C-1
25		Taxes on Pro Forma Adjusted Income calculated in Section C			(14,880)	(27,948)	C-1
26		TOTAL INCOME TAX ADJUSTMENTS			(4,189)	(2,100)	
27							
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			6,373	3,261	
29							
30							
31		UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	A	NET OPERATING REVENUE					
34		Required Revenue Adjustment			75,455	115,345	B-1, B-2
35							
36	B	OPERATION & MAINTENANCE EXPENSE					
37		Bad Debt Adjustment Due To Proposed Rate Increase			1,114	1,703	B-1, B-2
38							
39	E	TAXES OTHER THAN INCOME TAX					
40		RAF on Revenue Adjustment @	4.500%		3,395	5,191	
41							
42	F	INCOME TAX ADJUSTMENT					
43		Rate Year Revenue at Present Rates			133,846	79,922	B-1, B-2
44		Plus Required Revenue Adjustment			75,455	115,345	
45		Rate Year Revenue at Proposed Rates			209,301	195,267	
46							
47		Less Operating Expenses Before Income Taxes			(170,221)	(151,849)	B-1, B-2
48		Less Interest Expense	Rate Base times	2.00%	(6,692)	(7,435)	D-1
49		Taxable Income			32,388	35,983	
50		Income Tax at Composite Rate of	38.575%		12,494	13,880	
51		Less Income Tax at Present Rates			14,880	27,948	C-1
52							
53		Income Tax Adjustment for Requested Revenue Increase			27,374	41,828	

# Test Year Operating Revenues

Florida Public Service Commission

Fairways at Mt. Plymouth  
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	<b>WATER SALES</b>			<b>SEWER SALES</b>		
2	460.1	Unmetered Water Revenue	-	521.1	Flat Rate - Residential	-
3	461.1	Metered - Residential	39,131	521.2	Flat Rate - Commercial	-
4	461.2	Metered - Commercial	-	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	79,634
9	462.1	Public Fire Protection	-	522.2	Measured - Commercial	-
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	96,870	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	<b>TOTAL WATER SALES</b>		<u>136,001</u>	<b>TOTAL SEWER SALES</b>		<u>79,634</u>
20						
21	<b>OTHER WATER REVENUES</b>			<b>OTHER SEWER REVENUES</b>		
22	470.0	Forfeited Discounts	-	531.0	Sale Of Sludge	-
23	471.0	Misc. Service Revenues	225	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	<b>TOTAL OTHER WATER REVENUES</b>		<u>225</u>	<b>TOTAL OTHER SEWER REVENUES</b>		<u>0</u>
28						
29	<b>TOTAL WATER OPERATING REVENUES</b>		<u><u>136,226</u></u>	<b>TOTAL SEWER OPERATING REVENUES</b>		<u><u>79,634</u></u>

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

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**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	13,812	2,334	16,146	5,244	21,390
2	603	Salaries & Wages - Officers, Exec.	485	0	485	0	485
3	604	Employee Pensions & Benefits	4,215	1,312	5,527	131	5,658
4	610	Purchased Water	0	0	0	0	0
5							
6	615	Purchased Power	11,264	(0)	11,264	0	11,264
7	616	Fuel for Purchased Power	112	0	112	0	112
8	618	Chemicals	3,623	(316)	3,307	0	3,307
9	620	Materials & Supplies	1,193	0	1,193	0	1,193
10	631	Contractual Services - Engineering	289	0	289	0	289
11	632	Contractual Services - Accounting	329	0	329	0	329
12	633	Contractual Services - Legal	554	0	554	0	554
13	634	Contractual Services - Mgmt. Fees	24,139	114	24,253	(466)	23,786
14	635	Contractual Services - Testing	3,548	0	3,548	0	3,548
15	636	Contractual Services - Other	8,954	116	9,070	136	9,206
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	3,917	0	3,917	0	3,917
19	656	Insurance - Vehicle	381	(121)	260	24	284
20	657	Insurance - General Liability	2,052	533	2,585	172	2,757
21	658	Insurance - Workman's Comp.	218	68	286	21	307
22	659	Insurance - Other	446	(15)	431	33	464
23	660	Advertising Expense	0	0	0	0	0
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	3,327	3,327
25	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
26	670	Bad Debt Expense	2,583	0	2,583	0	2,583
27	675	Miscellaneous Expense	1,538	0	1,538	0	1,538
28							
29		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>83,654</b>	<b>4,023</b>	<b>87,677</b>	<b>8,622</b>	<b>96,299</b>

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

Florida Public Service Commission

**Fairways at Mt. Plymouth**  
**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Total Per Books Annual
Line No.	Acct No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	
1	601	Salaries & Wages - Employees	934	944	946	972	1,293	953	1,234	1,395	1,066	1,024	1,481	1,569	13,812
2	603	Salaries & Wages - Officers, Exec.	35	27	29	34	38	33	45	184	34	38	(63)	49	485
3	604	Employee Pensions & Benefits	309	228	273	313	302	291	411	256	345	513	538	436	4,215
4	610	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	615	Purchased Power	1,271	829	1,003	978	910	1,302	1,025	1,326	738	631	609	642	11,264
7	616	Fuel for Purchased Power	-	-	-	-	-	112	-	-	-	-	-	-	112
8	618	Chemicals	343	212	443	307	309	412	380	501	143	150	166	257	3,623
9	620	Materials & Supplies	27	162	56	239	43	39	45	66	-	26	279	212	1,193
10	631	Contractual Services - Engineering	-	-	-	14	14	14	14	14	-	110	55	55	289
11	632	Contractual Services - Accounting	46	42	25	25	(40)	25	25	25	39	39	39	39	329
12	633	Contractual Services - Legal	-	-	-	-	-	-	230	281	43	-	-	-	554
13	634	Contractual Services - Mgmt. Fees	3,145	3,430	(1,484)	1,737	1,041	2,105	1,513	1,676	2,970	2,329	2,900	2,777	24,139
14	635	Contractual Services - Testing	666	60	52	112	759	99	99	604	309	99	564	124	3,548
15	636	Contractual Services - Other	530	616	551	526	988	562	868	592	863	823	851	1,185	8,954
16	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	642	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	650	Transportation Expenses	206	247	195	220	344	270	234	249	400	560	498	494	3,917
19	656	Insurance - Vehicle	28	28	28	28	28	28	28	28	39	39	39	39	381
20	657	Insurance - General Liability	113	113	113	113	113	113	113	113	287	287	287	287	2,052
21	658	Insurance - Workman's Comp.	15	12	12	15	15	14	19	21	19	21	28	27	218
22	659	Insurance - Other	29	29	29	29	29	29	29	29	54	54	54	54	446
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	441	336	422	406	(163)	194	119	379	(104)	218	68	268	2,583
27	675	Miscellaneous Expense	32	29	21	305	276	104	151	112	168	112	105	123	1,538
28															
29		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>8,170</b>	<b>7,344</b>	<b>2,715</b>	<b>6,372</b>	<b>6,297</b>	<b>6,700</b>	<b>6,581</b>	<b>7,851</b>	<b>7,415</b>	<b>7,074</b>	<b>8,497</b>	<b>8,638</b>	<b>83,654</b>

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

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Schedule: B-6

Page: 1 of 2

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	701	Salaries & Wages - Employees	9,858	1,159	11,016	2,653	13,669
2	703	Salaries & Wages - Officers, Exec.	361	0	361	0	361
3	704	Employee Pensions & Benefits	3,127	669	3,796	67	3,862
4	710	Purchased Sewage Treatment	0	0	0	0	0
5	711	Sludge Removal Expense	15,336	0	15,336	0	15,336
6	715	Purchased Power	7,720	0	7,720	0	7,720
7	716	Fuel for Power Production	83	0	83	0	83
8	718	Chemicals	6,232	(490)	5,742	0	5,742
9	720	Materials & Supplies	2,072	0	2,072	0	2,072
10	731	Contractual Services - Engineering	37	0	37	0	37
11	732	Contractual Services - Accounting	253	0	253	0	253
12	733	Contractual Services - Legal	554	0	554	0	554
13	734	Contractual Services - Mgmt. Fees	18,757	58	18,815	(238)	18,577
14	735	Contractual Services - Testing	3,466	0	3,466	0	3,466
15	736	Contractual Services - Other	11,171	59	11,230	69	11,300
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	2,960	0	2,960	0	2,960
19	756	Insurance - Vehicle	304	(62)	242	12	254
20	757	Insurance - General Liability	1,489	271	1,761	88	1,849
21	758	Insurance - Workman's Comp.	161	35	196	11	207
22	759	Insurance - Other	340	(8)	332	17	349
23	760	Advertising Expense	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	1,696	1,696
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0
26	770	Bad Debt Expense	1,694	0	1,694	0	1,694
27	775	Miscellaneous Expense	1,375	0	1,375	0	1,375
28							
29		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>87,349</b>	<b>1,691</b>	<b>89,040</b>	<b>4,374</b>	<b>93,414</b>



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

Florida Public Service Commission

**Fairways at Mt. Plymouth**

**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	Acct														Total
No.	No.	Account Name	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Per Books Annual
1	701	Salaries & Wages - Employees	534	800	608	718	913	659	491	1,165	864	1,014	1,164	927	9,858
2	703	Salaries & Wages - Officers, Exec.	24	23	17	25	28	22	24	153	30	38	(51)	28	361
3	704	Employee Pensions & Benefits	208	193	161	229	221	195	219	212	298	507	430	254	3,127
4	710	Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	0
5	711	Sludge Removal Expense	959	1,917	2,876	-	959	-	959	3,834	2,876	-	-	959	15,336
6	715	Purchased Power	525	501	614	596	610	737	531	920	752	635	627	670	7,720
7	716	Fuel for Power Production	-	-	83	-	-	-	-	-	-	-	-	-	83
8	718	Chemicals	549	495	815	403	367	509	499	967	455	260	535	380	6,232
9	720	Materials & Supplies	86	-	-	311	-	-	492	329	665	26	-	163	2,072
10	731	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	18	9	9	37
11	732	Contractual Services - Accounting	46	42	25	25	(40)	25	25	25	20	20	20	20	253
12	733	Contractual Services - Legal	-	-	-	-	-	-	230	281	43	-	-	-	554
13	734	Contractual Services - Mgmt. Fees	3,145	3,430	(1,484)	1,737	1,041	2,105	1,513	1,676	1,514	1,187	1,478	1,416	18,757
14	735	Contractual Services - Testing	151	1,187	94	107	82	94	1,199	94	144	117	-	198	3,466
15	736	Contractual Services - Other	1,053	804	1,089	714	726	1,096	1,051	775	1,084	917	810	1,051	11,171
16	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0
17	742	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
18	750	Transportation Expenses	206	247	195	220	344	270	234	249	204	286	254	252	2,960
19	756	Insurance - Vehicle	28	28	28	28	28	28	28	28	20	20	20	20	304
20	757	Insurance - General Liability	113	113	113	113	113	113	113	113	146	146	146	146	1,489
21	758	Insurance - Workman's Comp.	10	10	7	11	11	9	10	18	17	21	22	16	161
22	759	Insurance - Other	29	29	29	29	29	29	29	29	28	28	28	28	340
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	276	149	(24)	67	147	165	793	(531)	192	231	12	217	1,694
27	775	Miscellaneous Expense	32	29	21	25	61	21	68	28	43	15	1,011	20	1,375
28															
29		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>7,974</b>	<b>9,996</b>	<b>5,267</b>	<b>5,358</b>	<b>5,638</b>	<b>6,077</b>	<b>8,508</b>	<b>10,365</b>	<b>9,394</b>	<b>5,486</b>	<b>6,515</b>	<b>6,773</b>	<b>87,349</b>

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)
			Prior Test	Test Year		
Line	Acct		Year	Adjusted	Difference	% Difference
No.	No.	Account Name	2007			
1	601	Salaries & Wages - Employees	7,550	16,146	8,596	113.85%
2	603	Salaries & Wages - Officers, Exec.	0	485	485	-
3	604	Employee Pensions & Benefits	(18)	5,527	5,545	-
4	610	Purchased Water	0	0	0	-
5						
6	615	Purchased Power	11,084	11,264	180	1.62%
7	616	Fuel for Power Production	0	112	112	-
8	618	Chemicals	2,060	3,307	1,247	60.54%
9	620	Materials & Supplies	684	1,193	509	74.44%
10	631	Contractual Services - Engineering	1,553	289	(1,264)	-81.40%
11	632	Contractual Services - Accounting	0	329	329	-
12	633	Contractual Services - Legal	7,610	554	(7,056)	-92.72%
13	634	Contractual Services - Mgmt. Fees	0	24,253	24,253	-
14	635	Contractual Services - Testing	1,692	3,548	1,856	109.67%
15	636	Contractual Services - Other	28,194	9,070	(19,124)	-67.83%
16	641	Rental of Building/Real Prop.	0	0	0	-
17	642	Rental of Equipment	0	0	0	-
18	650	Transportation Expenses	0	3,917	3,917	-
19	656	Insurance - Vehicle	0	260	260	-
20	657	Insurance - General Liability	0	2,585	2,585	-
21	658	Insurance - Workman's Comp.	0	286	286	-
22	659	Insurance - Other	0	431	431	-
23	660	Advertising Expense	0	0	0	-
24	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	667	Reg. Comm. Exp. - Other	0	0	0	-
26	670	Bad Debt Expense	4,806	2,583	(2,223)	-46.26%
27	675	Miscellaneous Expense	9,294	1,538	(7,756)	-83.45%
28						
29						
30	<b>TOTAL WATER O &amp; M EXPENSES</b>		<b>74,509</b>	<b>87,677</b>	<b>13,168</b>	<b>17.67%</b>
31						
32		Total SFR Customers	241	238	(3)	0.00%
33		Consumer Price Index - U				8.84%
34		Growth Plus Inflation				8.84%

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

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

## Fairways at Mt. Plymouth

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	Due to Staff facilitating repairs costs increased as shown in the decrease in Contractual Services Other. And previous information represents only 8 months Operations.
2	603	Salaries & Wages - Officers, Exec.	
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	
6	616	Fuel for Power Production	
7	618	Chemicals	2007 fiscal expenditures only encompassed 8 months to total \$2,060 for chemicals. Annualized costs would have been \$3,090. There was a 15% increase in costs. chemical costs from 2007
8	620	Materials & Supplies	Due to Staff facilitating more repairs as reflected in the decrease in Contractual Services Other and only 8 months of '07 being captured.
9	631	Contractual Services - Engineering	
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	
13	635	Contractual Services - Testing	2009 Test year increased due to Tri Annual testing. This is Annualized over a three year period. '07 is representing 8 months of operations
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	
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	
26	675	Miscellaneous Expense	

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

(1)		(2)	(3)	(4)	(5)	(6)
Line	Acct	Account Name	Prior Test	Test Year	Difference	% Difference
No.	No.		Year	Adjusted		
			2007			
1	701	Salaries & Wages - Employees	11,585	11,016	(569)	-4.9%
2	703	Salaries & Wages - Officers, Exec.	0	361	361	-
3	704	Employee Pensions & Benefits	(484)	3,796	4,280	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	11,436	15,336	3,900	34.1%
6	715	Purchased Power	7,816	7,720	(96)	-1.2%
7	716	Fuel for Power Production	0	83	83	-
8	718	Chemicals	3,152	5,742	2,590	82.2%
9	720	Materials & Supplies	1,327	2,072	745	56.1%
10	731	Contractual Services - Engineering	903	37	(866)	-95.9%
11	732	Contractual Services - Accounting	0	253	253	-
12	733	Contractual Services - Legal	7,610	554	(7,056)	-92.7%
13	734	Contractual Services - Mgmt. Fees	0	18,815	18,815	-
14	735	Contractual Services - Testing	2,265	3,466	1,201	53.0%
15	736	Contractual Services - Other	28,206	11,230	(16,976)	-60.2%
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	2,960	2,960	-
19	756	Insurance - Vehicle	0	242	242	-
20	757	Insurance - General Liability	0	1,761	1,761	-
21	758	Insurance - Workman's Comp.	0	196	196	-
22	759	Insurance - Other	0	332	332	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	118	1,694	1,576	1335.8%
27	775	Miscellaneous Expense	9,299	1,375	(7,924)	-85.2%
28						
29						
30	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<b>83,233</b>	<b>89,040</b>	<b>5,807</b>	<b>7.0%</b>
31						
32		Total Customers (EOY)	241	238	(3)	0.00%
33		Consumer Price Index - U				8.84%
31		Growth Plus Inflation				8.84%

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

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commissi

## Fairways at Mt. Plymouth

## Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1)		(3)	
	Acct No.	Account Name	Explanation	
1	701	Salaries & Wages - Employees		
2	703	Salaries & Wages - Officers, Exec.		
3	704	Employee Pensions & Benefits		
4	710	Purchased Sewage Treatment		
5	711	Sludge Removal Expense	2007 encompassed only 8 months to total \$11,436. Increased hauling costs increased by 17.4% and with improved efficiencies have decreased the overall costs to minimize the overall impact.	
6	715	Purchased Power		
7	716	Fuel for Power Production		
8	718	Chemicals	07 Test Year only has 8 months of expenses. Chemical Costs have increased by 15%, usage has increased to assure substantial disinfection of effluent at all times.	
9	720	Materials & Supplies	07 test year only has 8 months costs captured. Increase in Material & Supplies purchases for various system repairs on aging distribution systems including small chlorination pumping equipment.	
10	731	Contractual Services - Engineering		
11	732	Contractual Services - Accounting		
12	733	Contractual Services - Legal		
13	734	Contractual Services - Mgmt. Fees		
14	735	Contractual Services - Testing	07 Test year only has 8 months captured. Annualized costs would be \$3,397.50	
15	736	Contractual Services - Other		
16	741	Rental of Building/Real Prop.		
17	742	Rental of Equipment		
18	750	Transportation Expenses		
19	756	Insurance - Vehicle		
20	757	Insurance - General Liability		
21	758	Insurance - Workman's Comp.		
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	Increase in customer write offs to collection agencies due to economic conditions	
27	775	Miscellaneous Expense		

**Contractual Services****Florida Public Service Commission****Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Service Provider	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	26483Harbor Branch Environ	Testing	2,936	Testing
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	28332FLORIDA LAWN CARE	Lawn Care	3,465	Lawn Care
12	28460ANDREYEV ENGINEERING	Testing	2,210	Testing
13				
14				
15				
16				
17				
18				
19				
20				

## Analysis of Rate Case Expense

## Florida Public Service Commission

## Fairways at Mt. Plymouth

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 &amp; 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	1.99%	13,308	1.01%	6,782		
35	Amortization of Rate Case Expense:						
36	Amortization Period in Years:		4		4		
37	Amortization Amount per year		3,327		1,696		
38	Deferred Rate Case Expense (for CWC on A-3)						
39	=(Allocated Total less first year amortization)/2		4,991		2,543		
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

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: B-11

Page: 1 of 1

Preparer: S Szczygiel

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

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



**Allocation of Expenses**  
**Intercompany Expenses Per Books**  
**Fairways at Mt. Plymouth**  
**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.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	(1) Water	(2) Sewer		(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) 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	0.80%	0.61%		1.41%	# Custs	329	253		582	41,320
11	633	733	Contractual Services - Legal									-	-
12	634	734	Contractual Services - Mgmt. Fees	0.85%	0.56%		1.41%	# Custs	17,957	11,810		29,767	2,116,309
13	635	735	Contractual Services - Testing									-	-
14	636	736	Contractual Services - Other	0.80%	0.61%		1.41%	# Custs	5,466	4,200		9,666	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	0.77%	0.61%		1.38%	# Custs	381	304		685	49,736
19	657	757	Insurance - General Liability	0.84%	0.61%		1.45%	# Custs	2,052	1,489		3,542	243,824
20	658	758	Insurance - Workman's Comp.	0.51%	0.38%		0.89%	% Labor	218	161		379	42,632
21	659	759	Insurance - Other	0.80%	0.61%		1.41%	# Custs	446	340		786	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**

**Fairways at Mt. Plymouth**

**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	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated		(12) Total	(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer		
1	601	701	Salaries & Wages - Employees								-	-
2	603	703	Salaries & Wages - Officers, Exec.	0.50%	0.37%		0.87%	% Labor	485	361	847	97,562
3	604	704	Employee Pensions & Benefits	0.50%	0.37%		0.88%	% Labor	4,215	3,127	7,342	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	0.82%	0.61%		1.43%	# Custs	6,627	4,955	11,581	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	0.81%	0.61%		1.42%	# Custs	3,917	2,960	6,877	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	0.78%	0.61%		1.40%	# Custs	357	278	635	45,491

Allocation methodology is addressed in Appendix 1

## Net Depreciation Expense - Water

## Florida Public Service Commission

## Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Schedule: B-13

Page: 1 of 1

Preparer: R J Pasceri

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

Line No.	(2) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments	
				Adjusted Expense				Expense	(9) N-U & U Expense
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0.00%	0	0	0	0
3	302.1 Franchises	0	0	0	0.00%	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0.00%	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0	0
10	307.2 Wells & Springs	2,260	0	2,260	0.00%	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0	0
12	309.2 Supply Mains	0	0	0	0.00%	0	0	0	0
13	310.2 Power Generation Equipment	981	0	981	0.00%	0	0	0	0
14	311.2 Pumping Equipment	1,785	0	1,785	0.00%	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0
18	304.3 Structures & Improvements	1,376	0	1,376	0.00%	0	0	0	0
19	311.3 Pumping Equipment	0	0	0	0.00%	0	0	0	0
20	320.3 Water Treatment Equipment	414	0	414	0.00%	0	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0.00%	0	0	0	0
25	311.4 Pumping Equipment	0	0	0	0.00%	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,116	0	1,116	0.00%	0	0	0	0
27	331.4 Transm. & Distribution Mains	7,857	0	7,857	0.00%	0	0	0	0
28	333.4 Services	1,823	0	1,823	0.00%	0	0	0	0
29	334.4 Meters & Meter Installations	4,612	0	4,612	0.00%	0	0	0	0
30	335.4 Hydrants	466	0	466	0.00%	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0
33	GENERAL PLANT								
34	303.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0
35	304.5 Structures & Improvements	0	0	0	0.00%	0	0	0	0
36	340.5 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	0
37	340.51 Computer Equipment	0	6,940	6,940	0.00%	0	876	0	0
38	341.5 Transportation Equipment	0	0	0	0.00%	0	663	0	0
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0	0	0	0
41	344.5 Laboratory Equipment	0	0	0	0.00%	0	0	0	0
42	345.5 Power Operated Equipment	0	0	0	0.00%	0	0	0	0
43	346.5 Communication Equipment	0	0	0	0.00%	0	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	0.00%	0	0	0	0
45	348.5 Other Tangible Plant	0	0	0	0.00%	0	0	0	0
46									
47	TOTAL DEPRECIATION EXPENSE	22,688	6,940	29,628			0	1,539	0
48									
49	407301 (LESS) AMORTIZATION OF CIAC	(16,706)		(16,706)			0	0	0
50									
51	NET DEPRECIATION EXPENSE	5,982	6,940	12,922			0	1,539	0

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

Fairways at Mt. Plymouth

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 balance sheet test year, then add the dollar depreciation expense by primary account.										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Test Year 2007					Pro Forma Adjustments			
Line			Utility	Adjusted	Non-Used & Useful				N-U & U	
No.	Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense	Expense	
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	0.00%	0	0	0	0	
3	352.1 Franchises	0	0	0	0.00%	0	0	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
7	354.2 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
8	355.2 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
9	360.2 Collection Sewers - Force	1,275	0	1,275	0.00%	0	0	0	0	
10	361.2 Collection Sewers - Gravity	15,013	0	15,013	0.00%	0	0	0	0	
11	362.2 Special Collecting Structures	3,150	0	3,150	0.00%	0	0	0	0	
12	363.2 Services to Customers	16,789	0	16,789	0.00%	0	0	0	0	
13	364.2 Flow Measuring Devices	0	0	0	0.00%	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	0.00%	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
18	354.3 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
20	370.3 Receiving Wells	0	0	0	0.00%	0	0	0	0	
21	371.3 Pumping Equipment	0	0	0	0.00%	0	0	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
25	354.4 Structures & Improvements	1,644	0	1,644	0.00%	0	0	0	0	
26	355.4 Power Generation Equipment	3,301	0	3,301	0.00%	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	28,953	0	28,953	0.00%	0	0	0	0	
28	381.4 Plant Sewers	0	0	0	0.00%	0	0	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	0.00%	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
33	354.5 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0.00%	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0.00%	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0.00%	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	0.00%	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0.00%	0	0	0	0	
42	353.6 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0.00%	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0.00%	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0.00%	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
52	354.7 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	0	
54	390.71 Computer Equipment	0	3,537	3,537	0.00%	0	446	0	0	
55	391.7 Transportation Equipment	0	0	0	0.00%	0	338	0	0	
56	392.7 Stores Equipment	0	0	0	0.00%	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0.00%	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0.00%	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	0.00%	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0.00%	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0.00%	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0.00%	0	0	0	0	
63	TOTAL DEPRECIATION EXPENSE	70,125	3,537	73,662		0	784	0	0	
64										
65	407321 (LESS) AMORTIZATION OF CIAC	(36,227)		(36,227)		0	0	0	0	
66	NET DEPRECIATION EXPENSE	33,898	3,537	37,435		0	784	0	0	

## Taxes Other Than Income

## Florida Public Service Commission

Fairways at Mt. Plymouth  
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
<b>Water</b>							
1	Test Year Per Books		6,130	1,643	43,856		51,630
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		(107)				(107)
5	Property Tax Reclass & NU&U Adj				(491)		(491)
6	Payroll Adjustments			179			179
7	Total Test Year Adjustments		(107)	179	(491)	0	(420)
8	Adjusted Test Year		6,023	1,822	43,365	0	51,210
9							
10	Pro Forma Adjustments (Explain)						
11	Payroll Tax Adjustments			401			401
12	Pro Forma Plant in Service Additions				0		0
13	Total Pro Forma Adjustments		0	401	0	0	401
14	Adjusted Pro Forma		6,023	2,223	43,365	0	51,611
15							
16	RAFTs Assoc. with Revenue Increase		3,395				3,395
17							
18	Total Pro Forma		9,419	2,223	43,365	0	55,007
<b>Sewer</b>							
19	Test Year Per Books		3,584	1,123	0		4,706
20							
21	Adjustments to Test Year (Explain)						
22	RAF on Adj'd Rev - RAF Per Books		13				13
23	Property Tax Reclass & NU&U Adj				491		491
24	Payroll Adjustments			89			89
25	Total Test Year Adjustments		13	89	491	0	593
26	Adjusted Test Year		3,597	1,212	491	0	5,299
27							
28	Pro Forma Adjustments (Explain)						
29	Payroll Tax Adjustments			203			203
30	Pro Forma Plant in Service Additions				0		0
31	Total Pro Forma Adjustments		0	203	0	0	203
32	Adjusted Pro Forma		3,597	1,414	491	0	5,502
33							
34	RAFTs Assoc. with Revenue Increase		5,191				5,191
35							
36	Total Pro Forma		8,787	1,414	491	0	10,692

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

**Fairways at Mt. Plymouth  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	77
State and Federal Income Tax Calculation	C-2	78
Schedule of Interest in Tax Expense Calculation	C-3	79
Book/Tax Difference - Permanent	C-4	81
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Miscellaneous Tax Information	C-10	92

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# Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Fairways at Mt. Plymouth

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	
<b>Water</b>								
1	Current Tax Expense	(3,232)	(5,625)	(8,857)	(4,189)	(13,046)	C-2	
2	Deferred Income Tax Expense	0	(1,835)	(1,835)	0	(1,835)	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	(3,232)	(7,459)	(10,691)	(4,189)	(14,880)		
<b>Sewer</b>								
7	Current Tax Expense	(20,885)	(964)	(21,848)	(2,100)	(23,948)	C-2	
8	Deferred Income Tax Expense	0	(4,000)	(4,000)	0	(4,000)	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	(20,885)	(4,964)	(25,848)	(2,100)	(27,948)		

Recap Schedules: B-1, B-2



State and Federal Income Tax Calculation - Current

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Water				Pro Forma Adjusted	Sewer				Pro Forma Adjusted	Supporting Schedules
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments		
1	Taxable Operating Income before Interest	(8,379)	(12,924)	(21,303)	(10,562)	(31,865)	(54,140)	(5,532)	(59,672)	(5,361)	(65,033)	B-1, B-2
2	Less: Interest Charges	0	(6,413)	(6,413)	(297)	(6,709)	0	(7,335)	(7,335)	(82)	(7,418)	C-3
3												
4	Taxable Income	(8,379)	(19,337)	(27,716)	(10,858)	(38,574)	(54,140)	(12,867)	(67,008)	(5,443)	(72,451)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(4,756)	(4,756)	0	(4,756)	-	(10,369)	(10,369)	0	(10,369)	C-5
9	Total Schedule M Adjustments	0	(4,756)	(4,756)	0	(4,756)	0	(10,369)	(10,369)	0	(10,369)	
10												
11	Taxable Income Before State Taxes	(8,379)	(14,581)	(22,960)	(10,858)	(33,819)	(54,140)	(2,498)	(56,639)	(5,443)	(62,082)	
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	(461)	(802)	(1,263)	(597)	(1,860)	(2,978)	(137)	(3,115)	(299)	(3,415)	
15												
16	Federal Taxable Income	(7,918)	(13,779)	(21,697)	(10,261)	(31,959)	(51,162)	(2,361)	(53,524)	(5,144)	(58,667)	
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	(2,771)	(4,823)	(7,594)	(3,591)	(11,185)	(17,907)	(826)	(18,733)	(1,800)	(20,534)	
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	(2,771)	(4,823)	(7,594)	(3,591)	(11,185)	(17,907)	(826)	(18,733)	(1,800)	(20,534)	
24												
25	Summary:											
26	Current State Income Tax	(461)	(802)	(1,263)	(597)	(1,860)	(2,978)	(137)	(3,115)	(299)	(3,415)	
27	Current Federal Income Tax	(2,771)	(4,823)	(7,594)	(3,591)	(11,185)	(17,907)	(826)	(18,733)	(1,800)	(20,534)	
28												
29	Total Current Income Tax Expense (To C-1)	(3,232)	(5,625)	(8,857)	(4,189)	(13,046)	(20,885)	(964)	(21,848)	(2,100)	(23,948)	

## Schedule of Interest in Tax Expense Calculation

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Test Yr Per Books	Water Test Yr Adjustments	Test Yr Adjusted		Test Yr Per Books	Sewer Test Yr Adjustments	Test Yr Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	6,352	6,352	Note*	0	7,305	7,305	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	0	60	60		0	31	31	
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	6,413	6,413		0	7,335	7,335	

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)	322,207		365,604	
Weighted Cost of Long Term Debt (D-1)	1.97%	6,352	2.00%	7,305
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		6,352		7,305

## Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Pro Forma

Historical [ ] Projected [X]

Schedule: C-3

Page: 2 of 2

Preparer: W Jordon

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

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

Line No.	(1) Description	(2)	(3)	(4)		(5)	(6)	(7)	(8) Supporting Schedules
		Test Yr Adjusted	Water Pro Forma Adjustments	Pro Forma Adjusted		Test Yr Adjusted	Sewer Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	6,352	297	6,649	Note*	7,305	82	7,387	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	60	0	60		31	0	31	
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	6,413	297	6,709		7,335	82	7,418	

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)	334,889		372,067	
Weighted Cost of Long Term Debt (D-1)	1.99%	6,649	1.99%	7,387
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		6,649		7,387

## Book/Tax Differences - Permanent

## Florida Public Service Commission

Fairways at Mt. Plymouth

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
<b>WATER</b>		
1		
2	None	
3		
4	Total	<u>0</u>
<b>SEWER</b>		
5		
6	None	
7		
8	Total	<u>0</u>

## Deferred Income Tax Expense

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Schedule: C-5

Page: 1 of 1

Preparer: W Jordon

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		5,982	8,930	14,912	33,898	7,875	41,774	
4 Book Depreciation & Amortization		5,982	6,940	12,922	33,898	3,537	37,435	B-13,14
5								
6 Depreciation Difference		0	1,990	1,990	0	4,339	4,339	
7								
8 Other Timing Differences (Itemize):								
9 Bad Debts		0	(413)	(413)	0	(900)	(900)	
10 Rate Case		0	(5,360)	(5,360)	0	(11,686)	(11,686)	
11 Loss on aband		0	(973)	(973)	0	(2,121)	(2,121)	
12								
13 Total Timing Differences (To C-2)		0	(4,756)	(4,756)	0	(10,369)	(10,369)	
14								
15 State Tax Rate		5.5%		5.5%	5.5%		5.5%	
16 State Deferred Taxes		0	(262)	(262)	0	(570)	(570)	
17								
18 Timing Differences for Fed. Taxes		0	(4,494)	(4,494)	0	(9,799)	(9,799)	
19								
20 Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
21 Federal Deferred Taxes		0	(1,573)	(1,573)	0	(3,429)	(3,429)	
22								
23 Total Deferred Taxes (to C-1)		0	(1,835)	(1,835)	0	(4,000)	(4,000)	

Recap Schedules: C-1, C-2

# Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Account No. 283			Account No. ____				
Line		Deferred Tax Liability						Net Deferred Income Taxes		
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2006	0	0	0				0	0	0
2	2007	0	0	0				0	0	0
3	2008	299	1,797	2,095				299	1,797	2,095
4	2009	37	224	261				37	224	261
5	Test Yr	42	251	293				42	251	293
SEWER										
6	2006	0	0	0				0	0	0
7	2007	0	0	0				0	0	0
8	2008	3	20	24				3	20	24
9	2009	(567)	(3,409)	(3,976)				(567)	(3,409)	(3,976)
10	Test Yr	(556)	(3,346)	(3,903)				(556)	(3,346)	(3,903)

## Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Fairways at Mt. Plymouth

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 <b>State</b> Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
1	2006	0	0	0	
2	2007	0	0	0	
3	2008	0	299	299	
4	2009	299	(262)	37	
5	Test Yr	37	5	42	
<b>SEWER</b>					
6	2006	0	0	0	
7	2007	0	0	0	
8	2008	0	3	3	
9	2009	3	(570)	(567)	
10	Test Yr	(567)	10	(556)	

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-6

Page: 3 of 3

Preparer: W Jerdon

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

		(1)	(2)	(3)	(4)
		Account No. 28305			
		Deferred <b>Federal</b> Tax Liability			
		Current			
Line		Beginning	Year	Ending	
No.	Year	Balance	Change	Balance	
<b>WATER</b>					
1	2006	0	0	0	
2	2007	0	0	0	
3	2008	0	1,797	1,797	
4	2009	1,797	(1,573)	224	
5	Test Yr	224	28	251	
<b>SEWER</b>					
6	2006	0	0	0	
7	2007	0	0	0	
8	2008	0	20	20	
9	2009	20	(3,429)	(3,409)	
10	Test Yr	(3,409)	63	(3,346)	



**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**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

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

## Investment Tax Credits - Company Policies

## Florida Public Service Commission

Fairways at Mt. Plymouth

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****Fairways at Mt. Plymouth**

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.

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NONE

## Parent's Debt Information

## Florida Public Service Commission

Fairways at Mt. Plymouth

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				
	<b>Water</b>					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment	0				
	(to C-1) Allocation to subsidiary at	0				A-17
	<b>Sewer</b>					
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****Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-9

Page: 1 of 1

Preparer: W Jerdon

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

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

**Miscellaneous Tax Information****Florida Public Service Commission****Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: C-10

Page: 1 of 1

Preparer: W Jerdon

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

---

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

**Fairways at Mt. Plymouth  
CAPITAL SCHEDULES**

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



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FORMS 32-111-100-000  
CAPITAL SCHEDULES

STANDARD	NUMBER	PAGE
1. General Information	1	1
2. Financial Statements	2	2
3. Management Discussion and Analysis	3	3
4. Risk Factors	4	4
5. Capital Resources	5	5
6. Environmental Matters	6	6
7. Corporate Governance	7	7
8. Executive Compensation	8	8
9. Security Matters	9	9
10. Other Matters	10	10

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 2

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Test Yr	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
<b>WATER</b>							
1	Long-Term Debt	124,451	38.62%	5.10%	1.97%		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	196,472	60.98%	9.67%	5.90%		D-2
5	Customer Deposits	1,007	0.31%	6.00%	0.02%		D-2
6	Accumulated Deferred Income Taxes	277	0.09%	0.00%	0.00%		D-2
7							
8	Total	322,207	100.00%		7.89%		
<b>SEWER</b>							
9	Long-Term Debt	143,107	39.14%	5.10%	2.00%		D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12	Common Stock	225,923	61.79%	9.67%	5.98%		D-2
13	Customer Deposits	513	0.14%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	(3,939)	-1.08%	0.00%	0.00%		D-2
15							
16	Total	365,604	100.00%		7.98%		
<b>COMPOSITE WATER &amp; SEWER</b>							
17	Long-Term Debt	267,558	38.90%	5.10%	1.99%	13,657	
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	422,396	61.41%	9.67%	5.94%	40,866	
21	Customer Deposits	1,520	0.22%	6.00%	0.01%	91	
22	Accumulated Deferred Income Taxes	(3,663)	-0.53%	0.00%	0.00%	0	
23							
24	Total	687,810	100.00%		7.94%	54,615	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Fairways at Mt. Plymouth****Docket No. 100330-WS**

Pro Forma

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

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

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	129,369	38.63%	5.10%	1.97%		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	204,236	60.99%	9.67%	5.90%		D-2
5	Customer Deposits	1,007	0.30%	6.00%	0.02%		D-2
6	Accumulated Deferred Income Taxes	277	0.08%	0.00%	0.00%		D-2
7							
8	Total	334,889	100.00%		7.89%		
<b>SEWER</b>							
9	Long-Term Debt	145,613	39.14%	5.10%	2.00%		D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12	Common Stock	229,880	61.78%	9.67%	5.98%		D-2
13	Customer Deposits	513	0.14%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	(3,939)	-1.06%	0.00%	0.00%		D-2
15							
16	Total	372,067	100.00%		7.98%		
<b>COMPOSITE WATER &amp; SEWER</b>							
17	Long-Term Debt	274,982	38.90%	5.10%	1.99%	14,036	
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	434,116	61.41%	9.67%	5.94%	42,000	
21	Customer Deposits	1,520	0.21%	6.00%	0.01%	91	
22	Accumulated Deferred Income Taxes	(3,663)	-0.52%	0.00%	0.00%	0	
23							
24	Total	706,956	100.00%		7.94%	56,128	

**Reconciliation of Capital Structure to Requested Rate Florida Public Service Commission**

13 Month Average Balance

**Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: D Moy Kelly

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Class of Capital	Test Year Average†	Reconciliation Adjustments Pro rata *	Reconciled To Test Yr Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>						
1	Long-Term Debt	124,451		124,451	129,369	D-5
2	Short-Term Debt	0		0	0	D-4
3	Preferred Stock	0		0	0	D-3
4	Common Stock	196,472		196,472	204,236	
5	Customer Deposits	1,007		1,007	1,007	D-7
6	Accumulated Deferred Income Taxes	277		277	277	C-6
7						
8	Total	322,207	0	322,207	334,889	A-1
<b>Sewer</b>						
9	Long-Term Debt	143,107		143,107	145,613	D-5
10	Short-Term Debt	0		0	0	D-4
11	Preferred Stock	0		0	0	D-3
12	Common Stock	225,923		225,923	229,880	
13	Customer Deposits	513		513	513	D-7
14	Accumulated Deferred Income Taxes	(3,939)		(3,939)	(3,939)	C-6
15						
16	Total	365,604	0	365,604	372,067	A-2

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

\* List corresponding adjustments to rate base below:

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

**Preferred Stock Outstanding**

Florida Public Service Commission

**Fairways at Mt. Plymouth**  
**Docket No. 100330-WS**  
 Historical Test Year Ending April 30, 2010

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

Utility [ X ] or Parent [ X ]

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

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



**Cost of Long-Term Debt**

Florida Public Service Commission

**Fairways at Mt. Plymouth**  
**Docket No. 100330-WS**  
 Historical Test Year Ending April 30, 2010

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

Utility [X] or Parent []

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

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

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

# Cost of Long-Term Debt

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: D-5

Page: 2 of 2

Preparer: D Moy Kelly

Utility ☐ or Parent ☒

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

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

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

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



## Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Fairways at Mt. Plymouth  
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 (12)/(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**

Florida Public Service Commission

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: D-6

Page: 2 of 2

Preparer: D Moy Kelly

Utility ☐ or Parent ☒

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

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

1

The parent does not have any Variable Rate Long term debt

## Schedule of Customer Deposits

## Florida Public Service Commission

Fairways at Mt. Plymouth

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)
<b>All FL Systems</b>					
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	<b>Average</b>				<u>84,294</u>
15					
16	<b>Allocation to this Rate Group</b>			% Customers	Allocation
17				of all-FL	
18		<b>Water</b>		1.19%	<u>1,007</u>
19					
20		<b>Sewer</b>		0.61%	<u>513</u>

**Fairways at Mt. Plymouth  
RATES SCHEDULES**

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## Rate Schedule - Water

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	7.50	7.59	-	7.59	10.97	17.66
3	3/4"	-	-	-	-	-	26.48
4	1"	-	-	-	-	-	44.14
5	1-1/2"	-	-	-	-	-	88.28
6	2"	-	-	-	-	-	141.24
7	3"	-	-	-	-	-	282.49
8	4"	-	-	-	-	-	441.39
9	6"	-	-	-	-	-	882.78
10	8"	-	-	-	-	-	1,412.44
11	10"	-	-	-	-	-	2,030.39
12	<b>Gallonge Charge</b>						
13	Block 1	1.75	1.77	-	1.77	2.56	6.49
14	Block 2	1.75	1.77	-	1.77	2.56	9.73
15	Block 3	1.75	1.77	-	1.77	2.56	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	<b>General Service</b>						
19	5/8" X 3/4"	7.50	7.59	-	7.59	10.97	17.66
20	3/4"	-	-	-	-	-	26.48
21	1"	-	-	-	-	-	44.14
22	1-1/2"	-	-	-	-	-	88.28
23	2"	-	-	-	-	-	141.24
24	3"	-	-	-	-	-	282.49
25	4"	-	-	-	-	-	441.39
26	6"	-	-	-	-	-	882.78
27	8"	-	-	-	-	-	1,412.44
28	10"	-	-	-	-	-	2,030.39
29	<b>Gallonge Charge</b>	1.75	1.77	-	1.77	2.56	6.98
30							
31	<b>Irrigation</b>						
32	5/8" X 3/4"	7.50	7.59	-	7.59	10.97	17.66
33	3/4"	7.50	7.59	-	7.59	-	26.48
34	1"	7.50	7.59	-	7.59	-	44.14
35	1-1/2"	7.50	7.59	-	7.59	-	88.28
36	2"	7.50	7.59	-	7.59	-	141.24
37	3"	7.50	7.59	-	7.59	-	282.49
38	4"	7.50	7.59	-	7.59	-	441.39
39	<b>Gallonge Charge</b>						
40	Block 1	1.75	1.77	-	1.77	-	6.49
41	Block 2	2.00	2.02	-	2.02	-	9.73
42	Block 3	2.50	2.53	-	2.53	-	12.98
43	Block 4	3.00	3.03	-	3.03	2.56	
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	<b>Private Fire Protection</b>						
47	2"	-	-	-	-	-	11.77
48	3"	-	-	-	-	-	23.54
49	4"	-	-	-	-	-	36.78
50	6"	-	-	-	-	-	73.57
51	8"	-	-	-	-	-	117.70
52	10"	-	-	-	-	-	169.20

35% BFC

## Rate Schedule - Sewer

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 2

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Prior to Filing	(6) Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	12.50	12.65	-	12.65	29.31	37.87
3							
4	Gallage cap (gallons)	6,000	6,000	-	6,000	6,000	6,000
5	Gallage Charge, Capped	3.75	3.80	-	3.80	8.80	9.53
6							
7							
8	<b>General Service</b>						
9	5/8" X 3/4"	12.50	12.65	-	12.65	29.31	37.87
10	3/4"	-	-	-	-	-	56.81
11	1"	-	-	-	-	-	94.68
12	1-1/2"	-	-	-	-	-	189.36
13	2"	-	-	-	-	-	302.97
14	3"	-	-	-	-	-	605.94
15	4"	-	-	-	-	-	946.78
16	6"	-	-	-	-	-	1,893.57
17	8"	-	-	-	-	-	3,029.70
18	10"	-	-	-	-	-	4,355.20
19	Gallage charge	3.75	3.80	-	3.80	8.80	11.43
20							
21	<b>Flat Rate</b>						
22	(Only Systems with FR customers; list of all Flat Rates is on Page 2.)						
23	<b>Residential Wastewater Only (RWO)</b>						
24							
25							
26							
27							
28							
29	All Systems Proposed Res						73.91
30	<b>Gen. Srvc. Wastewater Only</b>						
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

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 2 of 2

Preparer: T Rendell

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

Line No.	(1)	(2)	(3)	(4)
	System	Rate Group	Prior to Filing Residential	Prior to Filing Gen'l Service
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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24				
25				
26				
27				
28				
29				
30				
31				
32	Fairways at Mt. Plymouth	FwyMP		
33				
34				



## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth

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 Rate/W/Rpsn	(13) Revenue at Rpsn Rates
1	<b>Residential</b>												
2	5/8" X 3/4"	2,717		7.55	20,505	2,717		7.59	20,625			17.66	47,990
3	3/4"	0		-	0	0		-	0			26.48	0
4	1"	0		-	0	0		-	0			44.14	0
5	1-1/2"	0		-	0	0		-	0			88.28	0
6	2"	0		-	0	0		-	0			141.24	0
7	3"	0		-	0	0		-	0			282.49	0
8	4"	0		-	0	0		-	0			441.39	0
9	Gallorage	Note: Current Res Blocks are 0-5kGals, 5-10k, and >10k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
10	Block 1		13,278	1.76	23,376		13,278	1.77	23,503	10,636	10,636	6.49	69,026
11	Block 2		0	-	0		0	1.77	0	1,523	948	9.73	9,222
12	Block 3		0	-	0		0	1.77	0	1,120	697	12.98	9,048
13	Total Residential	2,717	13,278		43,881	2,717	13,278		44,128	13,278	12,281		135,286
14	Average Bill				16.15				16.24				49.78
15													
16	<b>General Service</b>												
17	5/8" X 3/4"	0		-	0	0		7.59	0			17.66	0
18	3/4"	0		-	0	0		-	0			26.48	0
19	1"	0		-	0	0		-	0			44.14	0
20	1-1/2"	0		-	0	0		-	0			88.28	0
21	2"	0		-	0	0		-	0			141.24	0
22	3"	0		-	0	0		-	0			282.49	0
23	4"	0		-	0	0		-	0			441.39	0
24	6"	0		-	0	0		-	0			882.78	0
25	8"	0		-	0	0		-	0			1,412.44	0
26	Gallorage		0	-	0	0		1.77	0	0	0	6.98	0
27	Total General Ser	0	0		0	0	0		0	0	0		0
28	Average Bill												
29													
30	<b>Irrigation</b>												
31	5/8" X 3/4"	2,541		7.55	19,172	2,541	NA	7.59	19,285			17.66	44,870
32	Gallorage	Note: Current Irr Blocks are 0-5kGals, 5-10k, 10-15k, and >15k; Proposed Blocks are 0-6 kGals, 6-12k, and >12k											
33	Block 1		10,148	1.76	17,853		10,148	1.77	17,962	11,946	7,436	6.49	48,259
34	Block 2		7,923	2.01	15,913		7,923	2.02	16,004	8,544	5,318	9.73	51,747
35	Block 3		5,328	2.51	13,383		5,328	2.53	13,480	10,688	6,653	12.98	86,354
36	Block 4		7,779	3.01	23,419		7,779	3.03	23,570	0			
37	Total Irrigation	2,541	31,177		89,740	2,541	31,177		71,015	31,177	19,407		231,230
38	Average Bill				35.32				27.95				91.01
39													
40	<b>Fire Protection</b>												
41	2"	0	NA	-	0	0		-	0			11.77	0
42	3"	0	NA	-	0	0		-	0			23.54	0
43	4"	0	NA	-	0	0		-	0			36.78	0
44	6"	0	NA	-	0	0		-	0			73.56	0
45	8"	0	NA	-	0	0		-	0			117.70	0
46	10"	0	NA	-	0	0		-	0			169.20	0
47	Total Fire Protect	0	NA		0	NA			0	NA			0
48	Average Bill												
49													
50	Subtot Billd Rev	5,258	44,456		133,621	5,258	44,456		115,143	44,456	31,688		366,516
51	Unbilled Revenues				-				-				-
52	Guaranteed Revenues				-				-				-
53	Misc. Service Charge				225				330				330
54	Tot Billd Rev				133,846				115,473				366,846
55	Booked Revenue per GL				136,226								
56	Adjustments to Booked				0								
57	Bkd Rev Adjstd				136,226								
58	Difference				(2,380)			-1.7%					

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

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

Water [X] or Sewer [ ]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,332		7.50	9,989
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	<b>Gallage</b>				
10	Block 1		6,332	1.75	11,080
11	Block 2		0	1.75	0
12	Block 3		0	1.75	0
13	<b>Total Residential</b>	<u>1,332</u>	<u>6,332</u>		<u>21,069</u>
14	<b>Average Bill</b>				<u>15.82</u>
15					
16	<b>General Service</b>				
17	5/8" X 3/4"	0		7.50	0
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24	6"	0		-	0
25	8"	0		-	0
26	<b>Gallage</b>		0	1.75	0
27	<b>Total General Ser</b>	<u>0</u>	<u>0</u>		<u>0</u>
28	<b>Average Bill</b>				<u>-</u>
29					
30	<b>Irrigation</b>				
31	5/8" X 3/4"	1,250		7.50	9,374
32	<b>Gallage</b>				
33	Block 1		5,452	1.75	9,542
34	Block 2		4,529	2.00	9,058
35	Block 3		3,242	2.50	8,105
36	Block 4		5,015	3.00	15,044
37	<b>Total Irrigation</b>	<u>1,250</u>	<u>18,238</u>		<u>51,123</u>
38	<b>Average Bill</b>				<u>40.90</u>
39					
40	<b>Fire Protection</b>				
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	<b>Total Fire Protect</b>	<u>0</u>	<u>NA</u>		<u>0</u>
48	<b>Average Bill</b>				<u>-</u>
49					
50	<b>Subtot Billd Rev</b>	<u>2,582</u>	<u>24,570</u>		<u>72,192</u>
51					
52	<b>Adjustments to Booked Revenue</b>				
53	Abatements				0
54	Out of Period Adjs				0
55	Accounting Adjustments				0
56	<b>Total Adjustments</b>				<u>0</u>

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

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

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 3 of 4

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,386		7.59	10,517
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	<b>Gallons</b>				
10	Block 1		6,947	1.77	12,296
11	Block 2		0	1.77	0
12	Block 3		0	1.77	0
13	<b>Total Residential</b>	<b>1,386</b>	<b>6,947</b>		<b>22,812</b>
14	<b>Average Bill</b>				<b>16.46</b>
15					
16	<b>General Service</b>				
17	5/8" X 3/4"	0		7.59	0
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24	6"	0		-	0
25	8"	0		-	0
26	<b>Gallons</b>		0	1.77	0
27	<b>Total General Ser</b>	<b>0</b>	<b>0</b>		<b>0</b>
28	<b>Average Bill</b>				
29					
30	<b>Irrigation</b>				
31	5/8" X 3/4"	1,291		7.59	9,798
32	<b>Gallons</b>				0
33	Block 1		4,695	1.77	8,311
34	Block 2		3,394	2.02	6,855
35	Block 3		2,086	2.53	5,278
36	Block 4		2,764	3.03	8,375
37	<b>Total Irrigation</b>	<b>1,291</b>	<b>12,939</b>		<b>38,617</b>
38	<b>Average Bill</b>				<b>29.91</b>
39					
40	<b>Fire Protection</b>				
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	<b>Total Fire Protect</b>	<b>0</b>	<b>NA</b>		<b>0</b>
48	<b>Average Bill</b>				
49					
50	<b>Subtot Billd Rev</b>	<b>2,677</b>	<b>19,886</b>		<b>61,429</b>
51					
52	<b>Adjustments to Booked Revenue</b>				
53	Abatements				0
54	Out of Period Adjs				0
55	Accounting Adjustments				0
56	<b>Total Adjustments</b>				<b>0</b>

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Schedule Period 3: NA

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 4 of 4

Preparer: T Rendell

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

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

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

## Fairways at Mt. Plymouth

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	<b>Residential</b>										
2	5/8" X 3/4"	2,718		12.58	34,178	2,718		12.65	34,378	37.87	102,917
3	3/4"	0		-	0	0		12.65	0	37.87	0
4	1"	0		-	0	0		12.65	0	37.87	0
5	1-1/2"	0		-	0	0		12.65	0	37.87	0
6	2"	0		-	0	0		12.65	0	37.87	0
7	3"	0		-	0	0		12.65	0	37.87	0
8	4"	0		-	0	0		12.65	0	37.87	0
9	Gallage cap (gallons)		6,000				6,000				
10	Capped Usage	-	12,120	3.77	45,744		12,120	3.80	46,057	9.53	115,507
11	Usage Above Cap	-	1,005				1,005				
12											
13	Total Residential	2,718	13,125		79,922	2,718	13,125		80,436		218,425
14	Average Bill				29.41				29.60		80.37
15											
16	<b>General Service</b>										
17	5/8" X 3/4"	0		-	0	0		12.65	0	37.87	0
18	3/4"	0		-	0	0		-	0	56.81	0
19	1"	0		-	0	0		-	0	94.68	0
20	1-1/2"	0		-	0	0		-	0	189.36	0
21	2"	0		-	0	0		-	0	302.97	0
22	3"	0		-	0	0		-	0	605.94	0
23	4"	0		-	0	0		-	0	946.78	0
24											
25	Gallage	-	0	-	0		0	3.80	0	11.43	0
26											
27											
28	Total General Serv	0	0		0	0	0		0		0
29	Average Bill				-				-		-
30											
31	<b>Flat Rate</b>										
32	Res. Wastewater Only										
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	<b>Subtotal Billed Rev</b>	2,718	13,125		79,922				80,436		218,425
52	Unbilled Revenues				0				0		0
53	Guaranteed Revenues				0				0		0
54	Misc. Service Charge				0				0		0
55	<b>Total Billed Revenue</b>				79,922				80,436		218,425
56	Booked Revenue per GL				79,634						
57	Adjustments to Booked				0						
58	Booked Revenue Adjusted				79,634						
59	Difference & % Difference				288						0.4%

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

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

Schedule:

E-2s

Page:

2 of 4

Preparer:

T Rendell

Water [ ] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,332		12.50	16,655
3	3/4"	0		12.50	0
4	1"	0		12.50	0
5	1-1/2"	0		12.50	0
6	2"	0		12.50	0
7	3"	0		12.50	0
8	4"	0		12.50	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		6,270	3.75	23,514
11	Usage Above Cap		0		
12					
13	Total Residential	1,332	6,270		40,169
14	Average Bill				30.15
15					
16	<b>General Service</b>				
17	5/8" X 3/4"	0		12.50	0
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24					
25	Gallage		0	3.75	0
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	<b>Flat Rate</b>				
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	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	<b>Subtotal Billed Rev</b>	1,332	6,270		40,169
52					
53	<b>Adjustments to Booked Revenue</b>				
54	Abatements				0
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments				0

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth  
Docket No. 100330-WS

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

Water [ ] or Sewer [X]

Schedule:

E-2s

Page:

3 of 4

Preparer:

T Rendell

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 2 Rates	(5) Period 2 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,385		12.65	17,524
3	3/4"	0		12.65	0
4	1"	0		12.65	0
5	1-1/2"	0		12.65	0
6	2"	0		12.65	0
7	3"	0		12.65	0
8	4"	0		12.65	0
9	Gallage cap (gallons)		6,000		
10	Capped Usage		5,850	3.80	22,230
11	Usage Above Cap		1,005		
12					
13	Total Residential	1,385	6,855		39,754
14	Average Bill				28.70
15					
16	<b>General Service</b>				
17	5/8" X 3/4"	0		12.65	0
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24					
25	Gallage		0	3.80	0
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	<b>Flat Rate</b>				
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	<b>Subtotal Billed Rev</b>	1,385	6,855		39,754
52					
53	<b>Adjustments to Booked Revenue</b>				
54	Abatements				0
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments				0

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Schedule Period 3: NA

Schedule:

E-2s

Page:

4 of 4

Preparer:

T Rendell

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0		12.65	0
3	3/4"	0		12.65	0
4	1"	0		12.65	0
5	1-1/2"	0		12.65	0
6	2"	0		12.65	0
7	3"	0		12.65	0
8	4"	0		12.65	0
9	Gallage cap (gallons)		0		
10	Capped Usage		0	3.80	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>General Service</b>				
17	5/8" X 3/4"	0		12.65	0
18	3/4"	0		-	0
19	1"	0		-	0
20	1-1/2"	0		-	0
21	2"	0		-	0
22	3"	0		-	0
23	4"	0		-	0
24					
25	Gallage		0	3.80	0
26					
27					
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	<b>Flat Rate</b>				
32	Res. Wastewater Only			-	0
33					
34					
35					
36					
37					
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0			0
40					
41	Gallage				
42					
43	Total Wastewater Only	0	0		0
44	Average Bill				-
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
48	Total Flat Rate	0	0		0
49					
50					
51	Subtotal Billed Rev	0	0		0
52					
53	<b>Adjustments to Booked Revenue</b>				
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

Fairways at Mt. Plymouth

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	218	0				205	422
2	Jun-09	224	0				205	429
3	Jul-09	224	0				205	429
4	Aug-09	219	0				203	422
5	Sep-09	225	0				222	447
6	Oct-09	223	0				209	432
7	Nov-09	222	0				215	437
8	Dec-09	234	0				207	441
9	Jan-10	233	0				224	457
10	Feb-10	224	0				217	441
11	Mar-10	230	0				213	443
12	Apr-10	243	0				215	458
13	Total Water	2,717	0	0	0	0	2,541	5,258

**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	218	0			0	0	218
15	Jun-09	224	0			0	0	224
16	Jul-09	224	0			0	0	224
17	Aug-09	219	0			0	0	219
18	Sep-09	225	0			0	0	225
19	Oct-09	223	0			0	0	223
20	Nov-09	221	0			0	0	221
21	Dec-09	234	0			0	0	234
22	Jan-10	233	0			0	0	233
23	Feb-10	224	0			0	0	224
24	Mar-10	230	0			0	0	230
25	Apr-10	243	0			0	0	243
26	Total Sewer	2,718	0	0	0	0	0	2,718

## Miscellaneous Service Charges

## Florida Public Service Commission

Fairways at Mt. Plymouth

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)	(4)	(5)	(6)	(7)
			Present Bus. Hrs.	Present After Hrs.		Proposed Bus. Hrs.	Proposed After Hrs.
1	<b>WATER</b>						
2	Initial Connection		15.00	15.00		22.00	33.00
3							
4	Normal Reconnect		15.00	15.00		22.00	33.00
5							
6	Violation Reconnect		15.00	15.00		35.00	55.00
7							
8	Premises Visit		10.00	10.00		22.00	33.00
9							
10	Late Payment Fees		-			5.00	
11							
12							
13	<b>SEWER</b>						
14	Initial Connection		15.00	15.00		22.00	33.00
15							
16	Normal Reconnect		15.00	15.00		22.00	33.00
17							
18	Violation Reconnect		Actual Cost	Actual Cost		Actual Cost	Actual Cost
19							
20	Premises Visit		10.00	10.00		22.00	33.00
21							
22	Late Payment Fees		-			5.00	
23							
24	Proposed charges above are to bring this rate group to the AUF rates per the final order in Docket No. 080121-WS						
25							
26							
27	<b>ENGINEERING &amp; INSPECTION FEES - WATER AND SEWER</b>						
28	<b>Administration and Engineering</b>		Present			Proposed	
29	Development Size		Fee			Fee	
30	2 - 50 customers		none			\$ 366.00	
31	51 -250 customers		none			\$ 457.00	
32	> 250 customers		none			\$ 501.00	
33							
34	<b>Field Inspection Fee</b>						
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	<b>CUSTOMER DEPOSITS (REFUNDABLE)</b>						
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

Fairways at Mt. Plymouth

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) System	(2) Class	(3) Meter Size any	(4) 5/8"	(5) 1"	(6) 1.5"	(7) 2"	(8) 4"	(9) 6"	(10) 8"
1	Water									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33	Sewer									
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										

## Miscellaneous Service Charges

## Florida Public Service Commission

## Fairways at Mt. Plymouth

## 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

## Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl

Page: 4 of 4

Preparer: J Lihvarcik

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

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

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

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

Fairways at Mt. Plymouth

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
<b>WATER</b>								
1	May-09	0	0	0	0	0	0	0
2	Jun-09	0	0	0	0	0	0	0
3	Jul-09	0	0	0	0	0	0	0
4	Aug-09	0	0	0	0	0	0	0
5	Sep-09	0	0	0	0	0	0	0
6	Oct-09	0	0	0	0	0	0	0
7	Nov-09	0	0	0	0	0	0	0
8	Dec-09	0	0	0	0	0	0	0
9	Jan-10	0	0	0	0	0	0	0
10	Feb-10	0	0	0	0	0	0	0
11	Mar-10	90	0	0	0	0	0	90
12	Apr-10	120	15	0	0	0	0	135
13								
14	Total Water \$	210	15	0	0	0	0	225
15	Annual Events	14	1	0	0	0	0	15
16								
17	Proposed Rate	22.00	22.00	35.00	22.00	5.00	25.00	
18	Proposed Revenue	308	22	0	0	0	0	330
<b>SEWER</b>								
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****Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Water [ X ] or Sewer [ ]

Schedule: E-6

Page: 1 of 1

Preparer: J Lihvarcik

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

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

1 Any fire hydrant information is detailed on enclosed system maps

**Private Fire Protection Service****Florida Public Service Commission****Fairways at Mt. Plymouth****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****Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

Line	(1)	(2)
No.	Type	Description

**None**

**Tax or Franchise Fee Schedule****Fairways at Mt. Plymouth****Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

**Florida Public Service Commission**

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	6,130	Included in overall cost of service	None
2			-		
3			-		
4			-		
5			-		
<b>SEWER</b>					
6	Regulatory Assessment Fee	Florida Public Service Comm.	3,584	Included in overall cost of service	None

## Service Availability Charges Schedule

## Florida Public Service Commission

Fairways at Mt. Plymouth

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
<b>Proposed to Add this System to the Present AUF SAC Tariff</b>				
<b>WATER</b>				
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
<b>SEWER</b>				
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

Fairways at Mt. Plymouth

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****Fairways at Mt. Plymouth****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****Fairways at Mt. Plymouth****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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**Fairways at Mt. Plymouth  
ENGINEERING SCHEDULES**

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



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

**Florida Public Service Commission**

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Schedule: F-1

Page: 1 of 1

Preparer: T Ward

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

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

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

**Fairways at Mt. Plymouth**

**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

**Florida Public Service Commission**

Schedule: F-2

Page: 1 of 1

Preparer: T Ward

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

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

**Fairways at Mt. Plymouth**  
**Docket No. 100330-WS**  
 Historical Test Year Ending April 30, 2010

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

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

Day  
1  
2  
3  
4  
5

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

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Fairways at Mt. Plymouth****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
<b>See Appendix 2 for supporting calculations for appropriate systems</b>			
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

139

Fairways at Mt. Plymouth

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	Fairways at Mt. Plymouth	467	0.00%	100.00%	100.00%
9		-			
10		-			
11		-			
12		-			
13		-			
14		-			
15		-			
16		-			
17		-			
18		-			
19		-			
20		-			
21		-			
22		-			
23		-			
24		-			
25		-			
26		-			
27		-			
28		-			
29		-			
30		-			
31		-			
32		-			
33		-			
34		-			
35		-			
36		-			
37		-			
38		-			
39		-			
40		-			
41		-			
42		-			
43		-			
44		-			
45		-			
46		-			
47		-			
48		-			
49		-			
50		-			
51		-			
52		-			
53		-			
54		-			
55		-			
56		-			
57		-			
58		-			
59		-			
60	Total & Composite U&U %s	467	0.00%	100.00%	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Fairways at Mt. Plymouth  
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	Fairways at Mt. Plymouth	238	0.00%	100.00%
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	<b>Total &amp; Composite U&amp;U %s</b>	<b>238</b>	<b>0.00%</b>	<b>100.00%</b>

Used and Useful Calculations  
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

141

Fairways at Mt. Plymouth  
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	Fairways at Mt. Plymouth	467	100.00%
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	
30		-	
31		-	
32		-	
33		-	
34		-	
35		-	
36		-	
37		-	
38		-	
39		-	
40		-	
41		-	
42		-	
43		-	
44		-	
45		-	
46		-	
47		-	
48		-	
49		-	
50		-	
51		-	
52		-	
53		-	
54		-	
55		-	
56		-	
57		-	
58		-	
59		-	
60	Total & Composite U&U %s	467	100.00%



**Used and Useful Calculations**  
**Water Distribution and Sewer Collection Systems**

Florida Public Service Commission

**Fairways at Mt. Plymouth**

**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	Fairways at Mt. Plymouth	238	100.00%
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	<b>Total &amp; Composite U&amp;U %s</b>	<b>238</b>	<b>100.00%</b>

**Margin Reserve Calculations - Water & Sewer****Florida Public Service Commission****Fairways at Mt. Plymouth**

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****Fairways at Mt. Plymouth****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	Year	Beginning	Ending	Average	Gallons	SFR	Gallons	ERCs	% Incr.
No.					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****Fairways at Mt. Plymouth**

Schedule: F-10

**Docket No. 100330-WS**

Page: 1 of 1

Historical Test Year Ending April 30, 2010

Preparer: T Ward

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

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

1 2005

**See Appendix 2 for supporting calculations for appropriate systems**

2 2006

3 2007

4 2008

5 2009

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**Fairways at Mt. Plymouth**  
**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

## Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size % Increase-->	(2) Present Rates	(3) Unlimited Interim Rates 44.5%	(4) Limited Interim Rates 44.5%	(5) Class/Meter Size % Increase-->	(6) Present Rates	(7) Unlimited Interim Rates 131.7%	(8) Limited Interim Rates 131.7%
<b>WATER</b>					<b>SEWER</b>			
<b>Residential</b>					<b>Residential</b>			
1	5/8" X 3/4"	7.59	10.97	10.97	All Meter Sizes	12.65	29.31	29.31
3	3/4"	-	-	-				
4	1"	-	-	-				
5	1-1/2"	-	-	-				
6	2"	-	-	-				
7	3"	-	-	-				
8	4"	-	-	-				
9	6"	-	-	-				
10	8"	-	-	-				
11	10"	-	-	-				
12	Gallage, Block 1	1.77	2.56	2.56	Cap (gallons)	6,000	6,000	6,000
13	Block 2	1.77	2.56	2.56	Gallage charge	3.80	8.80	8.80
14	Block 3	1.77	2.56	2.56				
15								
<b>General Service</b>					<b>General Service</b>			
17	5/8" X 3/4"	7.59	10.97	10.97	5/8" X 3/4"	12.65	29.31	29.31
18	3/4"	-	-	-	3/4"	-	-	-
19	1"	-	-	-	1"	-	-	-
20	1-1/2"	-	-	-	1-1/2"	-	-	-
21	2"	-	-	-	2"	-	-	-
22	3"	-	-	-	3"	-	-	-
23	4"	-	-	-	4"	-	-	-
24	6"	-	-	-	6"	-	-	-
25	8"	-	-	-	8"	-	-	-
26	10"	-	-	-	10"	-	-	-
27	Gallage charge	1.77	2.56	2.56	Gallage charge	3.80	8.80	8.80
28								
<b>Irrigation</b>					<b>Flat Rate</b>			
30	5/8" X 3/4"	7.59	10.97	10.97	<b>Res. Wastewater Only</b>			
31	3/4"	7.59	10.97	10.97				
32	1"	7.59	10.97	10.97				
33	1-1/2"	7.59	10.97	10.97				
34	2"	7.59	10.97	10.97				
35	3"	7.59	10.97	10.97				
36	4"	7.59	10.97	10.97				
37	Gallage Charge				<b>Gen. Srv. Wastewater Only</b>			
38	Block 1	1.77	2.56	2.56				
39	Block 2	2.02	2.92	2.92				
40	Block 3	2.53	3.66	3.66				
41	Block 4	3.03	4.38	4.38				
42								
<b>Fire Protection</b>								
44	2"	-	-	-				
45	3"	-	-	-				
46	4"	-	-	-				
47	6"	-	-	-				
48	8"	-	-	-				
49	10"	-	-	-				

Supporting Schedules: G-4



## Schedule of Rate Base - Interim Rates

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Schedule: G-2

Page: 1 of 1

Preparer: R J Pasceri

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

(1) Line No. Description		(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	789,114	0	0	789,114	A-5
2	Utility Land & Land Rights	27,737		0	27,737	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(106,267)	0	0	(106,267)	A-9
5	Less: CIAC	(562,950)	0	0	(562,950)	A-12
6	Accumulated Amortization of CIAC	134,937	0	0	134,937	A-14
7	Acquisition Adjustments	(16,700)		0	(16,700)	A-1
8	Less: Accum. Amort. of Acq. Adjustments	2,505		0	2,505	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	53,831		0	53,831	A-1
11	Total Rate Base	322,207	0	0	322,207	
<b>SEWER</b>						
12	Utility Plant in Service	2,191,764	0	0	2,191,764	A-6
13	Utility Land & Land Rights	24,904		0	24,904	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(691,698)	0	0	(691,698)	A-10
16	Less: CIAC	(1,531,656)	0	0	(1,531,656)	A-12
17	Accumulated Amortization of CIAC	379,919	0	0	379,919	A-14
18	Less: Accum. Amort. of Acq. Adjustments	5,865		0	5,865	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	25,607		0	25,607	A-2
21	Total Rate Base	404,706	0	0	404,706	

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

## Schedule of Adjustments to Rate Base - Interim

## Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3

Page: 1 of 1

Preparer: R J Pasceri

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

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

## Fairways at Mt. Plymouth

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

Line No.	(1) Description	(2) Utility Adjusted Test Year	(3) Utility Interim Adjustments	(4) Adjusted Interim Test Year	(5) Interim Increase	(6) Requested Interim Revenues	(7) Standalone % Increase	(8) Supporting Schedules
<b>Water</b>								
1	Water Sales Revenues	133,621	0	133,621	59,484	193,105	44.52%	E-2w
2	Other Revenues	225	0	225	0	225		E-2w
3	OPERATING REVENUES	133,846	0	133,846	59,484	193,330		
4	Operation & Maintenance	87,677	0	87,677	878	88,556		B-1
5	Depreciation, net of CIAC Amort.	12,922	0	12,922		12,922		B-1
6	Amortization	3,340	0	3,340		3,340		B-1
7	Taxes Other Than Income	51,210	0	51,210	2,675	53,885		B-1
8	Provision for Income Taxes	(10,691)	0	(10,691)	21,565	10,873		B-1
9	OPERATING EXPENSES	144,458	0	144,458	25,118	169,576		
10	NET OPERATING INCOME	(10,612)	0	(10,612)	34,366	23,754		
11	RATE BASE	322,207		322,207		322,207		A-1
12	RATE OF RETURN	-3.29%		-3.29%		7.37%		
<b>Sewer</b>								
13	Sewer Sales Revenues	79,922	0	79,922	105,251	185,173	131.69%	E-2s
14	Other Revenues	0	0	0	0	0		E-2s
15	OPERATING REVENUES	79,922	0	79,922	105,251	185,173		
16	Operation & Maintenance	89,040	0	89,040	1,554	90,594		B-2
17	Depreciation, net of CIAC Amort.	37,435	0	37,435		37,435		B-2
18	Amortization	7,820	0	7,820		7,820		B-2
19	Taxes Other Than Income	5,299	0	5,299	4,733	10,032		B-2
20	Provision for Income Taxes	(25,848)	0	(25,848)	38,186	12,338		B-2
21	OPERATING EXPENSES	113,746	0	113,746	44,473	158,220		
22	NET OPERATING INCOME	(33,824)	0	(33,824)	60,778	26,954		
23	RATE BASE	365,604		365,604		365,604		A-2
24	RATE OF RETURN	-9.25%		-9.25%		7.37%		

## Schedule of Adjustments to Operating Income - Interim

## Florida Public Service Commission

## Fairways at Mt. Plymouth

## Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ X ] Projected [ ]

Water [ X ] Sewer [ X ]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	59,484	105,251
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	878	1,554
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	2,677	4,736
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	133,846	79,922
19	Plus Required Revenue Adjustment	59,484	105,251
20	Rate Year Revenue at Proposed Rates	193,330	185,173
21			
22	Less Operating Expenses Before Income Taxes	(158,703)	(145,882)
23	Less Interest Expense	(6,440)	(7,308)
24	Taxable Income	28,187	31,983
25	Income Tax at Composite Rate of 38.58%	10,873	12,338
26	Less Income Tax at Present Rates	10,691	25,848
27			
28	Income Tax Adjustment	21,565	38,186

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

## Fairways at Mt. Plymouth

## Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [ ] Projected [ ]

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: D Moy Kelly

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	124,451	38.62%	5.10%	1.97%	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	196,472	60.98%	8.75%	5.34%	D-2
5	Customer Deposits	1,007	0.31%	6.00%	0.02%	D-2
6	Accumulated Deferred Income Taxes	277	0.09%	0.00%	0.00%	D-2
7						
8	Total	322,207	100.00%		7.33%	
<b>SEWER</b>						
9	Long-Term Debt	143,107	39.14%	5.10%	2.00%	D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
12	Common Stock	225,923	61.79%	8.75%	5.41%	D-2
13	Customer Deposits	513	0.14%	6.00%	0.01%	D-2
14	Accumulated Deferred Income Taxes	(3,939)	-1.08%	0.00%	0.00%	D-2
15						
16	Total	365,604	100.00%		7.41%	
<b>COMPOSITE WATER &amp; SEWER</b>						
17	Long-Term Debt	267,558	38.90%	5.10%	1.99%	D-2
18	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
19	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
20	Common Stock	422,396	61.41%	8.75%	5.37%	D-2
21	Customer Deposits	1,520	0.22%	6.00%	0.01%	D-2
22	Accumulated Deferred Income Taxes	(3,663)	-0.53%	0.00%	0.00%	D-2
23						
24	Total	687,810	100.00%		7.37%	50,708

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