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

Fairways at Mt. Plymouth 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

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Fairways at Mt. Plymouth RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

A-1

Schedule:

Fairways at Mt. Plymouth Docket No. 100330-WS

1 of 1 Page: Historical Test Year Ending April 30, 2010 Preparer: R J Pasceri

Historical & Pro Forma

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) torical Test Ye	(4)	(5) Pro Forma T	(7)	
Line		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
140.	Description	rei books	Aujustinents	Dalatice	Aujustments	Dalarice	Ochedalos
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

Schedule:

A-2 1 of 1

Page: Preparer:

R J Pasceri

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

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.

ì	(1)	(2)	(3) torical Test Ye	(4)	(5) Pro Forma 1	(6)	(7)
		Average	torical rest re	Adjusted	Pro Forma I	Adjusted	
Line	Appenditured Amortization (1949)	Balance	A difference when	Average	A -13 1 1	Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	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)		(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

Schedule: Page: A-3 1 of 3

Historical Test Year Ending April 30, 2010 Historical [X] Projected [X] 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)	Total for	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Allocation			Schedules
1	ALLOCATION PERCENTS USED BELOW				
2	Customer Count 12/31/09, This Rate Group		467	238	
3	Count & % of AUF-Consolidated	23,520	1.99%	1.01%	
4					
5	UTILITY PLANT IN SERVICE				A-5, A-6
6	Test Year Normalization		10.770	00.704	A 5 A 0
7	Allocation of Corporate IT		40,776	20,781	A-5, A-6
8			-	-	
10			-	-	
11			-		
12			_	-	
13	Total Test Year Adjustments	-	40,776	20,781	
14	, and the second	_			
15					
16	UTILITY LAND & LAND RIGHTS				A-5, A-6
17	Test Year Normalization				
18			-		
19			-		
20	Total Test Year Adjustments	-		-	
21					
22	NON-USED & USEFUL (calculated on A-5, -6,- 9, -10)	_			A-7
23	Test Year Normalization	_		-	
24		_			
25	Pro Forma Adjustments	_			
26	CONSTRUCTION WORK IN DROCKETS				
27 28	CONSTRUCTION WORK IN PROGRESS	-			
29	Not Applicable	-			
30	ACCUMULATED DEPRECIATION				A-9, A-10
31	Test Year Normalization				7, 0, 7, 10
32	Allocation of Corporate IT		16,691	8,506	
33	Allocation of corporate in		-	-	
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: Page: Preparer: A-3 2 of 3 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) Water	(3) Sewer	(4) Supporting
No.	Description	vvate:	Sewei	Schedules
1	CIAC			A-12
2	Test Year Normalization			
3		4	~	
4			-	
5	Total Test Year Adjustments	-	-	
6	POLICE BUTTER A SECTION AND SECTION AND SECTION AND SECTION ASSESSMENT			
7	ACCUMULATED AMORTIZATION OF CIAC			A-14
8	Test Year Normalization			V-14
9				
10				
11				
12	Total Test Year Adjustments	-	-	
13	10/3/19/19/19/19/19/19/19/19/19/19/19/19/19/	-		
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		00,00	20,007	A-11
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: Page: A-3 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		(2)	(3)	(4) UPIS	(5) UPIS	(6) UPIS	(7) AccDepr	(8) AccDepr	(9) AccDepr
No.	Acct	Prict		W&S	Water	Sewer	W&S	Water	Sewer
2	330.40	1.1	MULATED DEPRECIATION Pro Forma Adjustments						
3	330.40				-	-		10	
4	330.40	1.3			_	-		-	
5	330.40				-	-		-	· · · · · ·
6	331.40	1.4			-	-		-	
7	330.40	2			-	-		-	1 2
		3				-		-	
8	361.20	4			-	,-			-
9	361.20	5				7-		-	7
10	361.20	6			-	-			
11	380.40	7			-	-		,	
12	355.30	8			-	-			-
13	354.40	9			-	-		-	
14	380.40	10			-	-		1-	,
15	330.40	11.			-	-			
16	331.40	12				-			,
17	320.30	13			-	-		,-	-
18	320.30	14				-			_
19	380.40	15			-	1-			
20	320.30	16			-	-		-	100
21	380.40	17			-	-		-	1 -
22	320.30	18			-	-		-	
23	330.40	19			-	-		-	100
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			2	-		~	-
31	320.30	27			-				-
32	320.30	28			2	-			-
33	320.30	29			-	_		1	-
34	331.40	30			-	-		-	-
35	354.40	31			-				-
36	354.50	32			-	\			-
37	320.30	33						-	-
38	380.40	34			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	_			_
39	311.20	35			_			-	
40	341.50	36.1			, <u></u>			. 2	
41	391.70	36.1				2			
42	341.50		Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279	3,977	-	33,387	663	
43	391.70		Purchase of Trucks for Replacements, AUF Tot&Allocation	200,279	5,511	2,027	33,387	003	338
44	340.51		Administrative Assets, IT - AUF Tot & Allocation	264,584	5,253	2,027	44,106	876	550
45	390.71		Administrative Assets, IT - AUF Tot & Allocation	264,584	0,200	2,677	44,106	0/0	446
	500.71	31		204,564	9 230		44,100	1 530	784
46			Total	_	9,230	4,704		1,539	

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.

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this rate group begin with the	e date that rate base was	s 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	2002		
10 11	2003 Additions		
12	Retirements		
13	Adjustments		
14	12/31/03 Balance		
15	1270 1700 Balaires		
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		
02	12/0 I/OU Dalariou		

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	(1)	· · · · · · · · · · · · · · · · · · ·	(2) Water Year End	(3) Sewer Year End
No.	Description		Balance	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		1.	
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			(00, 120)
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
				2,2 10,000

Supporting Schedules: A-5, A-6

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 & Pro Forma

Florida Public Service Commission

Schedule:

A-5

ρ. 1

1 of 4

Page: 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.

(1) Line Acct		(2)	(3) Histo	(4) rical Test	(5) Year	(6) Pro For	(7) ma Adjust	(8)
Lin	e Acct		Adjusted		ed & Useful			ed & Useful
No	No.	Account Name	Balance	%	Balance	Amount	%	Amount
			19819					
1		SIBLE 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		E OF SUPPLY & PUMPING PLAN						
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 7 2
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%	- O
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
22	TRANSI	MISSION & 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	GENER	AL PLANT			256			
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%	, O
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	TOTA	Al	040.054	_		0.000	_	
	101/	AL.	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.

Lin	(1) Acct	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No		Account Name	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Balance
1	INTAN	GIBLE 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		CE OF SUPPLY & PUMPING PLANT	O ₁	U	· ·	o ,	U	U	U	U	Ų	0	0	Ü		
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	2,000	2,500	2,500	2,500	2,300	2,300	2,500	2,500	2,500	2,500	2,500	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		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	0,00,	0,007	07,037	07,037	07,837	07,037	07,837	07,837	07,037	07,037	07,037	07,007	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	WATE	R TREATMENT PLANT	o o	0	· ·	· ·	Ü	O ₁	U	V	0	U	0	v		
17		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		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		Pumping Equipment	0	0	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	0	0
20		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	9,004	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	9,110	0,110
22		SMISSION & DISTRIBUTION PLANT	U	U	. 0	U	U	U	U ₁	U	U	U	U	U	Ü	
23		Land & Land Rights	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
24		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Pumping Equipment	0	0	0	0	0	0	0	0		0	0	0	0	0
26		Distr. Reservoirs & Standpipes	39,005	39,005	39,005	_					0	39,005	39.005	39,005	39,005	39.005
27		Transm. & Distribution Mains	337,830	337,830	337,830	39,005 337,830	39,005 337,830	39,005 337,830	39,005 337,830	39,005	39,005 337,830	337,830	337,830	337,830	337,830	337,830
28		Services	72,900	72,900	72,900					337,830			72,900	72,900	72,900	72,900
29		Meters & Meter Installations	209.327	92,528	92,528	72,900	72,900	72,900	72,900	72,900	72,900	72,900 91,853	91,853	91.853	91,853	101,253
30		Hydrants	21,000	21,000	21,000	92,528 21,000	92,528 21,000	92,528 21,000	92,528	92,528 21,000	91,853 21,000	21,000	21,000	21,000	21,000	21,000
31		Backflow Prevention	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	0
32		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		RAL PLANT	0	U	U .	Ų	U	U	U	U	U	U	U	Ü	0	
34	303.5	Land & Land Rights	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		Structures & Improvements	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
36		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		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		Stores Equipment	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		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	1000	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	-	-	7				0	0	0	0	0
45		Other Tangible Plant	0		. 0	0	0	. 0	0	0	0	0	0	0	. 0	0
40	540.5	Other rangible Flatit	0	0	, O	0	0	0	0	0	0	0	0	U	U	0
46	TOT	ral .	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

Historical Test Year Ending April 30, 2010 Historical [X] Projected [] Schedule: A-5 Page: 3 of 4

Page: 3 of 4
Preparer: R J Pasceri

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

Line	(1) Acct	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No.	No.	Account Name	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	Balance
1	INTANG	SIBLE 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	C
5	SOURC	E OF SUPPLY & PUMPING PLANT														
	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	C
	304.2	Structures & Improvements	0	0	0	0	. 0	0	0	0	0	0	0	0	0	C
	305.2	Collect, & Impound Reservoirs	0	0	0	0	. 0	0	0	0	0	0	0	0	0	C
	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	. (
	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	
	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	C
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Č
	311.2	Pumping Equipment	Õ	o o	0	0	0	0	0	0	0	0	0	0	0	C
	339.2	Other Plant & Misc. Equipment	0	0	. 0	0	0	0.00	0	0	0	0	0	0	0	0
		R TREATMENT PLANT	O			0			1.0				· ·	Ü		O
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.3	Pumping Equipment Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other Plant & Misc. Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
	339.3		U	0	U	Ü		O	U	O	0		U	U	U	0
		MISSION & DISTRIBUTION PLANT	2 2 2 0	-	0	0	0	0	0	0	0	0	0	0		
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0		0
	311.4	Pumping Equipment	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
	331.4	Transm. & Distribution Mains	0	0	0	0	1211110	0	0	0	0	0	0	0	0	0
	333.4	Services	0	0		0	0	0	0	0	0	9	0	0	0	0
	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	-	0	0	0	0	0	0
	335.4	Hydrants	0	0	0		· ·			0	0	0	0	0	0	0
	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		RAL PLANT				6_			Ú2		1					
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	36,66 5	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	TOT	ΓAL	36,6 65	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
- "		Constant Land or Land Highlia	0	•											0	U

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:

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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	(1) Acct	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No.	No.	Account Name	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	Balance
1	INTAN	GIBLE PLANT														
	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		CE OF SUPPLY & PUMPING PLANT		U		U	U	. 0	U	U	0		O .			
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
	304.2	Structures & Improvements	2,500	2,300	2,300	2,500	2,300	2,500	2,560	2,300	2,500	2,500	2,500	0	0	0
	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	306.2	Lake, River & Other Intakes	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	308.2	Infiltration Galleries & Tunnels	07,007	07,037	07,837	07,037	07,837	07,837	07,037	07,637	07,037	07,037	07,037	0	0,007	0
12	309.2	Supply Mains	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
	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
	339.2	Other Plant & Misc. Equipment	0	0	0	0.00	33,701	35,701	35,701	33,701	0	0	0	0	0	0
		R TREATMENT PLANT	· ·	U	U	U	U	U	U	U	U	Ü			0	
	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
	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
	311.3	Pumping Equipment	44,033	44,033	44,033	44,033		2000	2 18 1 7 3		44,033	44,033	44,033	44,033	44,033	0
	320.3	Water Treatment Equipment	9,604	9,110	9.110		0	0	0	0	9.110	9,110	9.110	9,110	9,110	9,148
	339.3	Other Plant & Misc. 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	5,110	0
		MISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	U	0	U	· ·
	303.4	Land & Land Rights												0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0		0	0	0
	330.4	Distr. Reservoirs & Standpipes	*	0	0	0	0	0	0	0	0	0	0		-	39,005
	331.4	Transm. & Distribution Mains	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	337,830
	333.4	Services	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 72,900	72,900
	334.4	Meters & Meter Installations	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	91,853	101,253
	335.4	Hydrants	209,327	92,528	92,528	92,528	92,528	92,528	92,528	92,528	91,853	91,853	91,853	91,853		21,000
	336.4	Backflow Prevention	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
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		RAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	U	Ü
	303.5	Land & Land Rights		0				4					0	^	0	0
	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.5		. 0	0	0	0	0	0	0	0	0	0	0		_	0
	340.51	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	40.776
		Computer Equipment	36,865	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
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	9
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	.0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	Ó	0	0	0	0	0	0
46	TOT	AL	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

Test Year Average balance

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Florida Public Service Commission

Schedule: Page:

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Preparer:

R J Pasceri

		(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 .		_	The second secon	rical Test			rma Adjus	
Line		· · · · · · · · · · · · · · · · · · ·	Adjusted	Non-Use	ed & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		GIBLE PLANT						- A
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	353.2	CTION PLANT		0.000/				
7	354.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
8	355.2	Structures & Improvements Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Force Collection Sewers - Gravity	38,244	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	675,660 126,000	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	037,073	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		0.00%	0
16		M PUMPING PLANT		0.0076	0	0	0.00%	0
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		MENT AND DISPOSAL PLANT		0.0070		0	0.0070	0
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
	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	RECLAI	MED 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
	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
		MED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
	354.6	Structures & Improvements	0	0.00%	0	0		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
	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
		AL PLANT	0	0.009/		0	0.000/	
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	. 0
	390.7 390.71	Office Furniture & Equipment	20.791	0.00%	0	0	0.00%	0
		Computer Equipment	20,781	0.00%	0	2,677	0.00%	0
	391.7	Transportation Equipment	0	0.00%	0	2,027	0.00%	0
	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
OI I	396.7	Communication Equipment Miscellaneous Equipment	0	0.00%	0	. 0	0.00%	0
		BUILD AND AND AND AND AND AND AND AND AND AN	. 0	0.00%	0	0	0.00%	0
61	397.7				- 12 12 12 C - 2 TW			
31	397.7 398.7	Other Tangible Plant	ő	0.00%	0	0	0.00%	0

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Fairways at Mt. Plymouth Docket No. 100330-WS

64

Subtotal Land & Land Rights

24,904

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-6 Page:

2 of 4 Preparer: R J Pasceri

storical [X]	Year Ending April 30, 2010 Projected ()	Explanation: I	Provide the mo	nth ending Per	Rooks balan	es for Sewer	Plant in Service	hy nrimary a	count for each	n month of the		R J Pasceri	onth of the prio	r vear.	
(1)	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
lo. No.	Account Name	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	Balance
1 INTANGIE	BLE PLANT														
	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TION PLANT														
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	.0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	20.0
	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	38,24
	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	675,60
	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	126,0 637,8
	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	637,8
	Flow Measuring Devices	0	0	0	0	0	0	0	.0	0	0	0	0	0	
	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	. 0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PUMPING PLANT											122	100	400	43
	Land & Land Rights	439	439	439	439	439	439	439	439	439	439	439	439	439	4,
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0		53,8
	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	53,0
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	U	
	ENT AND DISPOSAL PLANT		44									01.105	04.405	24,465	24,4
	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 50.481	24,465 63,305	63,305	52,4
	Structures & Improvements Power Generation Equipment	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	50,481	66,029	66,029	66,029	66,0
	Treatment & Disposal Equipment	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029	66,029 517,126	66,029 517,126	517,126	541,008	541,008	520,8
	Plant Sewers	517,699	517 ,126	517,126 0	517,126 0	517,126 0	517,126	517,126 0	517,126 0	0 0	0 0	0 0	0 0	0 0	020,0
	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER TREATMENT PLANT	U	U	U	U		U	U	U	U	U	0	· ·	Ü	
	Land & Land Rights	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Sewers	0	0	0	0	0	0	. 0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	. 0	0	0	0	0	0	0	0	0	
	ED WATER DISTRIBUTION PLANT														
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	. 0	0	0	0	0	0	0	0	0	0	. 0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERA			0	3	3	· ·		Ü	· ·	0	· ·				
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Stores Equipment	0	0	0	0	0	0	0	0	- 0	0	0	0	0	
	Tools, Shop & Garage Equipment	.0	0	0	0	0	0	0	0	0	0	0	0	0	
	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Tangible Plant	0	0	0	0	o o	0	0	0	0	0	0	0	0	
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,
101/16	State of the state of	4,100,700	2,100,190	4,130,130	4,100,100	2,100,100	2,100,100	2,130,190	2,130,130	2,100,100	2,100,100	2,100,100	2,220,002	-11502	

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

Schedule: A-6 Page: 3 of 4
Preparer: R J Pasceri

	1	jected []		the same of the sa							of the Test Ye				/4=1	
(1) ne Acct		(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
. No.		Account Name	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	Balance
		PLANT		0		0	0	0	0	0	0	0	0	0		
351.1		ganization	0	0	0	0	0	0	0	0	. 0	0	0	0	0	
352.1		nchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.1		ner Plant & Misc. Equipment	0	0	U	U	U	U	U	U	U	U	0	0	0	
		N PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.2 354.2		nd & Land Rights uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.2		wer Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
360.2		llection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
361.2		lection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
362.2		ecial Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
363.2		rvices to Customers	0	0	0	0	0	0	0	0	0	0	0	. 0	0	
363.2 364.2		w Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
365.2		w Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.2		ner Plant & Misc. Equipment	0	0	0	0	. 0	0	0	0	0	. 0	0	0	0	
		MPING PLANT													0	
353.3		nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3		uctures & Improvements	0	0	0	0	0	. 0	0	0	0	. 0	0	0	0	
355.3		wer Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
370.3	Re	ceiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.3	Pur	mping Equipment	0	0	0	0	0	. 0	0	0	0	0	0	0	0	
389.3		ner Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
		T AND DISPOSAL PLANT														
353,4		nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.4	Str	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.4		wer Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
380.4		eatment & Disposal Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
381.4		ant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
382.4		tfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.4		her Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
		WATER TREATMENT PLANT														
353.5		nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5	Str	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5		wer Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.5		mping Equipment	0	0	0	0	0	0	0	- 0	0	0	0	0	0	
374.5		use Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
380.5	Tre	eatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
381.5	Pla	ant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.5	Ott	ner Plant & Misc. Equipment	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
RECLA	AIMED	WATER DISTRIBUTION PLANT									6					
352.6	Fra	anchises	0	0	. 0	0	-0	0	0	0	0	0	0	0	0	
353.6	Lar	nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6	Str	ructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.6	Por	wer Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
366.6	Re	use Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
367.6	Re	use Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.6	Pu	mping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6	Re	use Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.6	Ott	her Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENE	RALF	PLANT														
353.7	Lai	nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7		ructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7		fice Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.71		mputer 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	20.7
391.7		ansportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	20,1
392.7		ores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7		ols, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
394.7		boratory Equipment	0	0	0	0	0	0		0	0	0	0	0	0	
395.7		wer Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0		
396.7		mmunication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 397.7		scellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 398.7		her Tangible Plant	0	0	0	0	0	0	0	0	0	0	1 1 1 1 1 1 1 1 1 1		0	
	TAL	nor rangible riant				18,974	19,937		21,115				0	0 470	0	
			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	20,78

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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

Fiorida Public Service Commission

Schedule: A-6 Page: 4 of 4 Page:

Preparer: R J Pasceri

storical Test Year Ending April 30, 2010 storical [X] Projected []	Explanation: F	Provide the mo	nth ending Adl	usted balance	s for Sewer Pl	ant in Service I	ov primary acc	ount for each	month of the Te		R J Pasceri he ending mon	th of the prior	year.	
(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
o. No. Account Name	Prior Year Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Balance
INTANGIBLE PLANT	Apr-2009	Iviay=2009	Juli-2009	Jul-2009	Aug-2009	3ep-2009	OCI-2009	1404-2009	Dec-2003	3411-2010	1 60-2010	Wat 2010	7.01 2010	
INTANGIBLE PLANT 351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
352.1 Franchises	0	0	0	0	0	0	0	0	.0	0	0	0	0	0
389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COLLECTION PLANT													0	,
353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.2 Structures & Improvements 355.2 Power Generation Equipment	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
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	38,24
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	675,66
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	126,00
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	637,87
364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	U	
SYSTEM PUMPING PLANT 353.3 Land & Land Rights	439	439	439	420	439	439	439	439	439	439	439	439	439	4
354.3 Structures & Improvements	439	439	439	439	439	439	439	439	439	0	0	0	0	
355.3 Power Generation Equipment	0	ō	o o	0	0	0	0	0	0	0	0	0	0	
370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	53,8
389.3 Other Plant & Misc. Equipment TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	24,4
353.4 Land & Land Rights 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	52,4
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	66,0
380.4 Treatment & Disposal Equipment 381.4 Plant Sewers	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	520,8
381.4 Plant Sewers 382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
382.4 Outfall Sewer Lines 389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECLAIMED WATER TREATMENT PLANT	0	0	Ü	U	U	U	U		O		0	0		
353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
374.5 Reuse Distribution Reservoirs 380.5 Treatment & Disposal Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
381.5 Plant Sewers	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECLAIMED WATER DISTRIBUTION PLANT														
352.6 Franchises 353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	. 0	0	0	0	0	0	0	0	0	
354.6 Structures & Improvements 355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	. 0	0	. 0	
355.6 Power Generation Equipment 366.6 Reuse Services	0	- 0	0	0	0	. 0	0	0	. 0	0	0	0	0	
367.6 Reuse Meters & Meter Installations	0	0	0	0	. 0	0	0	0	0	0	0	Õ	0	
371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL PLANT											0	0	0	
353.7 Land & Land Rights 354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		22,664	20,
391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment 396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0		0	
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,
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,
outlotes sente a cana rights	24,904	24,904	24,904	24,804	24,304	24,504	24,904	24,504	24,504	24,504	24,004	24,004	2.,004	_ //-

Non-Used and Useful Plant - Summary

Fairways at Mt. Plymouth

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Docket No. 100330-WS

Florida Public Service Commission

Schedule:

A-7

1 of 1

Page: 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) Historical Test Year	(3) Pro Forma	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water				
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
	Sewer				
9	Plant in Service	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) Water		(3) Sewer	
Line			Year End		Year End	
No.	Description		Balance	_	Balance	_
The b	palances for this rate group be	gin with the da	te that rate bas	se was last	established b	y 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	y y					
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

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
1	2007		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/07 Balance	146,592	514,518
6			
7	2008		40
8	Additions	2,662	46
9	Retirements		
10	Adjustments	149,254	514,564
11	12/31/08 Balance	149,254	314,304
12	2000		
13	2009 Additions	20,551	58,211
14 15	Retirements	(131,714)	(573)
16	Adjustments	45,138	128,000
17	12/31/09 Balance	83,228	700,203
18	12/01/00 Balarios		
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 & Pro Forma

Schedule: Page: Preparer:

A-9 1 of 4

R J Pasceri

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

Color		-	sed and Useful amounts.	(0)	(4)	(E) T	(6)	(7)	(8)
IntraNnGible Account Name		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
INTANGIBLE PLANT 2 301.1 Organization						THE RESERVE THE PERSON NAMED IN	PIO POI		
INTANGIBLE PLANT 2 301.1 Organization 0 0.00% 0 0.					COLUMN TO A STATE OF THE PARTY	THE RESIDENCE OF THE PERSON NAMED IN	_		NAME AND ADDRESS OF TAXABLE PARTY.
2 301.1 Organization 0 0.00% 0 0 0.00% 0 3 302.1 Franchises 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 2 0.356 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 0 0.00% 0 18 303.3 Structures & Improvements 11,675 0.00% 0 0 0.00% 0 0 0.00% 0 0 19 311.3 Pumping Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 12 339.3 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00%	No.	No.	Account Name	Balance	<u></u> %	Balance	Amount	%	Amount
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339.1 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0									
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304.2 Structures & Improvements									
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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 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 20 320.3 Water Treatment Equipment 0 0.00% 0 0 0.00% 0 21 339.3 Land & Land Rights 0 0.00% 0 0 0.00% 0	9	306.2	Lake, River & Other Intakes						
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13 310.2 Power Generation Equipment 16,066 0.00% 0 0 0.00% 0	11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0		0
14 311.2 Pumping Equipment 16,066 0.00% 0 0.00% 0 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 0 17 303.3 Land & Land Rights 0 0.00% 0 0.00% 0 18 304.3 Structures & Improvements 11,675 0.00% 0 0.00% 0 20 311.3 Pumping Equipment 0 0.00% 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 21 TRANSMISSION & DISTRIBUTION PLANT 333.4 Land & Land Rights 0 0.00% 0 0 0.00% 0 23 31.4 Pumping Equipment 0 0.00% 0 0 0.00% 0 23 31.4 <td< td=""><td>12</td><td>309.2</td><td>Supply Mains</td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td></td<>	12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0 16 WATER TREATMENT PLANT 0 0.00% 0 0 0.00% 0 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 3 303.4 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 31 336.4 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 33 335.4 Land & Land Rights 0 0.00% 0 0 0.00% 0 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 0 32 339.4 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0 33 340.5 Computer Equipment 0 0.00% 0 0 0.00% 0 37 340.51 Computer Equipment 1 0.00% 0 0 0.00% 0 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 0 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 0 40 343.5 Tools, Shop & Garage Equipmen 0 0.00% 0 0 0.00% 0 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 0 42 345.5 Power Operated Equipment 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	13	310.2	Power Generation Equipment	8,827	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 33 339.4 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0 33 339.4 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0 33 340.5 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 0 0.00% 0 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 0 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 0 40 343.5 Tools, Shop & Garage Equipmen 0 0.00% 0 0 0.00% 0 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 0 42 345.5 Power Operated Equipment 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	14	311.2	Pumping Equipment	16,066	0.00%	0	0	0.00%	0
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18 304.3 Structures & Improvements 11,675 0.00% 0 0.00% 0 19 311.3 Pumping Equipment 0 0.00% 0 0.00% 0 2320.3 Water Treatment Equipment 6,248 0.00% 0 0.00% 0 21 339.3 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 0 22 TRANSMISSION & DISTRIBUTION PLANT 0 0.00% 0 0 0.00% 0 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 26 331.4 Franservoirs & Standpipes 9.638 0.00% 0 0 0.00% 0 27 321.4 Transman & Distribution Mains 79,002	17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
19 311.3 Pumping Equipment 0 0.00% 0 0.00% 0 20 320.3 Water Treatment Equipment 6,248 0.00% 0 0.00% 0 21 339.3 Other Plant & Misc. Equipment 0 0.00% 0 21 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 36.4 Backflow Prevention 0 0.00% 0 0 0.00% 0 33 36.4 Structures & Improvements 0 0.00% 0 0 0.00% 0 33 36.5 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 16,691 0.00% 0 0 0.00% 0 37 340.51 Computer Equipment 16,691 0.00% 0 0 0.00% 0 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 0 40 343.5 Transportation 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	18			11,675	0.00%	0	0	0.00%	0
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22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0.0						1			0
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45 348.5 Other Tangible Plant 0 0.00% 0 0 0.00% 0									_
46 TOTAL 106,267 0 1,539 0	45	348.5	Other Langible Plant	U	0.00%	0	0	0.00%	0
40 TOTAL 106,207 0 1,539 0	40	TOT	·AI	400.007	_		4.500	_	
	46	101	AL =	106,267	_	U	1,539	_	0

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.

2 301.1 3 302.1 4 339.1 5 SOURCI 6 303.2 7 304.2 8 305.2 9 306.2 10 307.2	Account Name SIBLE PLANT Organization Franchises Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT Land & Land Rights Structures & Improvements	Prior Year Apr-2009	May-2009 0	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average
2 301.1 3 302.1 4 339.1 5 SOURCI 6 303.2 7 304.2 8 305.2 9 306.2 10 307.2	Organization Franchises Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT Land & Land Rights	0		0								1 60-2010	IVIAI - 20 10	Apr-2010	Balance
3 302.1 4 339.1 5 SOURCI 6 303.2 7 304.2 8 305.2 9 306.2 10 307.2	Franchises Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT Land & Land Rights	0		0											10
4 339.1 5 SOURCI 6 303.2 7 304.2 8 305.2 9 306.2 10 307.2	Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT Land & Land Rights	0	0		0	0	0	0	0	0	0	0	0	0	0
5 SOURCI 6 303.2 7 304.2 8 305.2 9 306.2 10 307.2	E OF SUPPLY & PUMPING PLANT Land & Land Rights	0		0	0	0	0	0	0	0	0	0	0	0	0
6 303.2 7 304.2 8 305.2 9 306.2 10 307.2	E OF SUPPLY & PUMPING PLANT Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2 8 305.2 9 306.2 10 307.2											-	7			
8 305.2 9 306.2 10 307.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2 10 307.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
0 307.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	21,480	20,330
2 309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0,000	0	0,000
6 WATER	R TREATMENT PLANT											0	0	U	U
7 303.3	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	0,011	0,040	0,383	0,417	0,246
22 TRANS	MISSION & DISTRIBUTION PLANT													U	U
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	4,201
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 GENER	AL PLANT												15 4	0	0
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
10 343.5	Tools, Shop & Garage Equipment	, 0	0	Ö	0	0	0	0	0	0	0	0	0	0	0
11 344.5	Laboratory Equipment	0	0	Ö	0	. 0	0	0	0	0	0	O O	0	0	0
12 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	n	0	0	0	0	0
13 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 348.5	Other Tangible Plant	0	0	0	0	0	0	Ö	0	Ö	0	0	0	0	0
16 TOT	AL	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	(1) Acct	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No.	No.	Account Name	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	Balance
1	INTANO	GIBLE 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	SOURC	CE 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 15	311.2 339.2	Pumping Equipment Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		R TREATMENT PLANT	U	0	0	0	0	0	0	0	0	0	U	0	0	U
	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	TRANS	MISSION & DISTRIBUTION PLANT	•		•	· ·	O	0		0						
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	ρ	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
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 34	303.5	RAL PLANT		2					_							0
35	304.5	Land & Land Rights 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	0 13.855	0 14,378	0 14,903	0 15,454	0 16,037	0 16,620	0 17,203	0 17,815	0 18,427	19,039	19,651	20,272	16,691
38	341.5	Transportation Equipment	13,332	13,655	14,376	14,903	15,454	16,037	10,020	17,203	17,815	10,427	19,039	19,651	20,272	0,031
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7							•	Ü	· ·	0	•	_				
46	TOT	AL	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	(1) Acct	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	No.	Account Name	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	INTANO	GIBLE 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		CE OF SUPPLY & PUMPING PLANT				-	_					-			0	
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	21,103	0	21,400	20,356
	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
	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	0,001	0	10,958	0
16		R TREATMENT PLANT		0	· ·			•		•		0	Ü	0		U
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	0,007	0	0	0	0	0	0	0	0	0	0	0	12,363	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	0,101	0	0	0	0	0	0	0	0	0,014	0,540	0,303	0,417	0,248
22		MISSION & DISTRIBUTION PLANT	,		· ·					· ·		0	Ü		U	U
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)	
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		(82,016)
31	336.4	Backflow Prevention	0,307	4,000	0	0	7,120	0	0	4,233	4,270	4,317	4,336	4,395	4,434	4,201
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
33		RAL PLANT		0		9.0	0	O	O	U	U	0	0	U	0	0
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		
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	0	0
38	341.5	Transportation Equipment	13,332	0	0	0	13,434	0,037	0 0	17,203	17,015	10,427	19,039	19,651	20,272	16,691
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	•
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		Communication Equipment	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
73	540.0	Other rangible riant	0	U		0	0	. 0	Ü	0	0	U	U	0	0	0
46	TOT	TAL	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
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s											.00,010	100,070	111,001	100,201

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 & Pro Forma

Florida Public Service Commission

Schedule:

A-10

Page:

1 of 4

Preparer: R J Pasceri

	(1)	(2)	(3) Histor	(4) rical Test	(5) Year	(6) Pro For	(7) ma Adjust	(8) tments
Line	Acct	_	Adjusted	Non-Use	ed & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANO	SIBLE 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	COLLE	CTION 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		M PUMPING PLANT	_				0.000/	
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 52.977	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		MENT AND DISPOSAL PLANT		0.000/		0	0.000/	0
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 28	380.4 381.4	Treatment & Disposal Equipment Plant Sewers	259,677	0.00% 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		IMED WATER TREATMENT PLANT	U	0.00%	0	U	0.00%	U
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		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		Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		IMED WATER DISTRIBUTION PLANT		0.0070		O	0.0070	O
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%	o l	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	o l	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	o l	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	o l	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	o l	0	0.00%	0
50		RAL PLANT	-					•
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	ő	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	o l	0	0.00%	0
54	390.71		8,506	0.00%	0	446	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	o l	338	0.00%	0
56	392.7	Stores Equipment	Ö	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	ő	0.00%	o l	o o	0.00%	0
58	394.7	Laboratory Equipment	Ö	0.00%	Ö	Ö	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	Ö	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
01		그 사람이 사용하는 함께 가는 점점 사용하다는 경우 사람들이 가득하다면 하는 것이 되었다.	0	0.00%	0	0	0.00%	0
62	3987	Omer randible Plani						
62	398.7	Other Tangible Plant	U	0.00%	U		0.00%	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 [] Explanation: Pro

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.

(1) (2) Acct	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No. Account Name	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	Balance
INTANGIBLE PLANT	0	0	0	0	0	0	0	. 0	0	0	0	0	0	
351.1 Organization 352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
COLLECTION PLANT	U	Ü	0 -	U	U	· ·	0	0	Ü	0	U	U	U	
353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.2 Structures & Improvements	0	0	0	0	0	. 0	0	0	. 0	0	0	0	0	
355.2 Power Generation Equipment	0	0	0	0	0	. 0	0	0	. 0	. 0	0	0	0	
		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.
360.2 Collection Sewers - Force 361.2 Collection Sewers - Gravity	10,836 127,611	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.
361.2 Collection Sewers - Gravity 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
363.2 Services to Customers	142,706		145,504	146,903	148,302	149,701	151,100	152,499	153,898	155,297	156,696	158,095	159,495	151
	142,706		145,504	0	140,302	149,701	0	152,499	0 0	155,257	130,090	136,093	159,495	151
364.2 Flow Measuring Devices	0			0	0	0	0	0	0	0	0	0	0	
365.2 Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	
389.2 Other Plant & Misc. Equipment	0	0	0	U	U	U	U	U	U	0	U	0	0	
SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.3 Land & Land Rights	0	-	0	. 0	0	0	0	0	0	0	0	0	0	
354.3 Structures & Improvements 355.3 Power Generation Equipment	0		0	0	0	0	0	0	0	0	0	0	0	
355.3 Power Generation Equipment 370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
	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
	03,877		0 0	0 0	0	0 0	03,077	0	0	0	33,677	0.55,677	03,677	55
	0	U	U	U	U			U	Q.	Ų.	U	0	, O	
TREATMENT AND DISPOSAL PLANT 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
354.4 Structures & Improvements	13,412		13,675	13,806	13,938	14,069	14,201	14,332	14,464	14,595	14,727	12.788	12,953	13
355.4 Power Generation Equipment	28,060		28,610	28,885	29,160	29,435	29,711	29,986	30,261	30,536	30,811	31,086	31,361	29
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
381.4 Plant Sewers	250,941		255,157	257,551	259,945	0	204,734	0	209,522	2/1,51/	2/4,311	243,495	245,999	259
382.4 Outfall Sewer Lines	0		0	0	0	0	0	0	0	0	0	0	0	
389.4 Other Plant & Misc. Equipment			0	0	0	0	0	0	0	0	0	0		
RECLAIMED WATER TREATMENT PLANT	U	U	U	U	U	U	0	U	0	0	U	U	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.5 Land & Land Rights 354.5 Structures & Improvements			0	0	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5 Power Generation Equipment	0	0	0	0	. 0	0	0	0	0	0	0	0	0	
371.5 Pumping Equipment	0		0	0	. 0	0	0	0	0	0	0	0	0	
374.5 Reuse Distribution Reservoirs	0	0	-	9		0		9	0			0	0	
380.5 Treatment & Disposal Equipment	U	0	0	0	0	-	0	0	0	0	0	0	0	
381.5 Plant Sewers	0	0	0	0	0	0	0	0		0	0	0	0	
389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	.0	0	0	0	0	0	
RECLAIMED WATER DISTRIBUTION PLANT														
352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6 Structures & Improvements	0		0	0	0	0	0	0	0	0	0	0	0	
355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
366.6 Reuse Services	5 0	0	0	0	0	0	0	0	0	0	0	0	0	
367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL PLANT				34 1 2		3 2 3 3	1	was a second	4 2 3 3	10 m 10 m				
353.7 Land & Land Rights	9		0	0	0	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements			0	0	0	0	0	0	0	0	0	0	0	
390.7 Office Furniture & Equipment	C		0	0	0.	0	0	0	0	0	0	0	0	
390.71 Computer Equipment	0	0	0	.0	0	0	0	0	0	0	0	0	0	
391.7 Transportation Equipment			0	0	0	0	0	0	0	0	0	0	0	
392.7 Stores Equipment			0	0	0	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	(0	0	0	0	0	0	0	0	0	0	0	0	
394.7 Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	Õ	
396.7 Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	o o	
397.7 Miscellaneous Equipment	(0	0	0	0	0	0	0	0	0	0	0	
398.7 Other Tangible Plant			0	0	0	0	0	0	0	0	0	0	0	
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
												-		

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Fairways at Mt. Plymouth Docket No. 100330-WS

Florida Public Service Commission

Schedule: A-10 Page: 3 of 4

Line
Historical [X] Prolected []

Preparer: R J Pasceri
of the Test Year and the ending month of the prior year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ne Acct		Prior Year			, ,						2 0		2 1/4		Average Balance
o. No.	Account Name	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	Balance
	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	CTION PLANT			· ·	0	0	0		· ·		Ü				
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	A PUMPING PLANT										2.1				
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Receiving Wells Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
	MENT AND DISPOSAL PLANT	0	0	0	0	0	U	0	0	0	U	. 0	0	U	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 RECLAIN	MED WATER TREATMENT PLANT	U		Ü	U .		0	0	· ·	· ·	V		9		
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	. 0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER DISTRIBUTION PLANT														
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	AL PLANT	2.75							50						
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	. 0	-	0			0	
	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0				
	Computer Equipment	6,794	7,061	7,328	7,595	7,876	8,173	8,470	8,767	9,079	9,391	9,703		10,331	8
	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Laboratory Equipment Power Operated Equipment	0	0	0	0	0	0	0	0	0	0			0	
	Communication Equipment	0	0	0	0	0	0	0	0	0	0			0	
	Miscellaneous Equipment	0	0	0	0	0	0	0		0	0	-		-	
	Other Tangible Plant	0		0	0	0	0	0	0		0				
. 380.7	One rangine riant	0	0	0	0	, 0	0	0	0	0	0	0	0	U	

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Fairways at Mt. Plymouth
Docket No. 100330-W8
Historical Test Year Ending April 30, 2010
Historical [X] Projected [] Explanation: Pro

Schedule: A-10 Page: 4 of 4
Preparer: R J Pascerl

Explanation: F	Provide the mor	nth ending Adj	usted balance	s for Sewer A	ccumulated De	preciation by	primary account	t for each mon	th of the Test	Year and the e	nding month o	of the prior year	
(2)	(4)	(F)	(0)	/71	(0)	(0)	(40)	(4.4)	(40)	(40)	(4.4)	1.00	

(1) ne Acct	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
o. No.	Account Name	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	Balance
	anization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	nchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	er Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
COLLECTION															
	d & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ictures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ver Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	lection Sewers - Force lection Sewers - Gravity	10,836	10,943 128,863	11,049 130,114	11,155 131,365	11,261 132,616	11,367 133,867	11,474 135,118	11,580 136,369	11,686 137,620	11,792	11,898	12,005	12,111	11,
	ecial Collecting Structures	127,611 26,775	27,038	27,300	27,563	27,825	28,088	28,350	28,613	28,875	138,871 29,138	140,122 29,400	141,374 29,663	142,625 29,925	135, 28,
	vices 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.
	w Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0.00	0	101,
	w Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	er Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
SYSTEM PUN															
	d & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ver Generation Equipment ceiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
	nping Equipment	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	53,877	0 53,877	0 53,877	0 53,877	53,
	er Plant & Misc. Equipment	0	0 0	0	0	0	00,077	00,077	00,077	0	03,077	03,017	0 0	03,877	53,
	AND DISPOSAL PLANT		_						1		Ü	0	0	0	
	d & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	uctures & 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,
	ver 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,
	atment & 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,
	nt Sewers Ifall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	er Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	WATER TREATMENT PLANT		· ·		U	0	0	U	U	U	U	U	0	0	
	d & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.5 Stru	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ver Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	nping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	use Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	atment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	nt Sewers er Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	WATER DISTRIBUTION PLANT	, 0	U	U	U	. 0	U	U	U	0	0	0	0	0	
	nchises	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
	d & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6 Stru	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ver Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ő	
	use Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	use Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	nping Equipment use Transmission & Distr. Sys.	0	0	0	0	0	0	. 0	0	0	0	0	0	0	
	er Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL PL			U	U	U	0	U	, 0	U	0	0	0	0	0	
	d & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	actures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7 Office	ce Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	nputer 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	8,5
	nsportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	5,0
	res Equipment	0	0	0	0	0	0	0	. 0	0	0	0	0	0	
	ols, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	poratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ver Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	cellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	er Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
		U	J	0	U	U	0	0	U	U	Ü	U	U	0	
TOTAL		661,013	666,526	672,613	678,700	684,800	690,917	697,034	703,151	709,282	715,414	721,546	692,396	698,677	691.6

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. PlymouthSchedule: A-11Docket No. 100330-WSPage: 1 of 2Historical Test Year Ending April 30, 2010Preparer: 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)
			Water		Sewer
Line			Year End		Year End
No.	Description		Balance		Balance
The b	palances for this rate group begin v	with the dat	e that rate base	was last e	stablished 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			2.0	
15					
16	2004				
17	Additions				
18	Retirements				
19	Adjustments			_	
20	12/31/04 Balance				31 11 4
21					
22	2005				
23	Additions				
24	Retirements				
25	Adjustments				
26	12/31/05 Balance				
27 28	2006				
29	2006				
30	Additions Retirements				
31	Adjustments				
32	12/31/06 Balance				
32	12/31/00 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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
1	2007		
2	Additions		
3	Retirements		
4	Adjustments	n a de la composición de mejos de la	1.504.050
5	12/31/07 Balance	562,950	1,531,656
6			
7	2008		
8	Additions		
9	Retirements		
10	Adjustments		1.501.050
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

Test Year Average balance Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical & Pro Forma

Florida Public Service Commission

Schedule:

A-12

Page: Preparer: 1 of 4 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)
Lino	Acct	_	Adjusted	Non-Use	ed & Useful	Pro For	ma Adjust	d & Useful
No.	No.	Description	Balance	%	Amount	Amount -	%	Amount
1	140.	WATER	Dalarice	70	7 trioditi	7 tinodite	70	7 11110 0111
2		Cash CIAC:						
3	320	Water Treatment Equipment	337,830	0.00%	0		0.00%	0
4		Meter Fees	131,220	0.00%	0		0.00%	0
5		Main Extension Charge	0	0.00%	0		0.00%	0
6		Service Installation Fees	72.900	0.00%	0		0.00%	0
7	000	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		T&D Mains	0	0.00%	0		0.00%	0
12		Services	0	0.00%	0		0.00%	0
13		Meters/Meter Installation	0	0.00%	0	,	0.00%	0
14		Hydrants	21,000	0.00%	0		0.00%	0
15		Total Property CIAC	21,000	_	0	0		0
16		- Clair reports on to	21,000	-			-	130
17		Total Water CIAC	562,950	_	0	0	_	0
18				=			=	
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22		Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	801,660	0.00%	0		0.00%	0
24		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		Collection Sewers- Force	38,244	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32		Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	53,877	0.00%	0		0.00%	0
34		Reuse Services	0	0.00%	0		0.00%	0
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36		Other Plant Misc Equip	0	0.00%	0		0.00%	
37		Total Property CIAC	92,121		0	0	0.5070_	0
38		_		_			-	
39		Total Sewer CIAC	1,531,656	- I	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.

		(5)	7.15	(=)	(0)	(7)	(0)	(0)	(10)	77.13					
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ne Acc		Prior Year	M 2000	lua 2000	ll. 2000	A 2000	Cam 2000	0~4.2000	Na. 2000	D 0000	1 0040	5.1.0040		1	Average
lo. No.		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	Balance
1	WATER Cash CIAC:														
2 3 320		337,830	337,830	337.830	337.830	337,830	337.830	337,830	337.830	337,830	337,830	337.830	337.830	202.000	
4 334		131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220	131,220		337,830	337,8
4 334 5 331		131,220	131,220	131,220	131,220	0	131,220	0	131,220	131,220	131,220		131,220	131,220	131,22
6 333		72.900	72,900	72,900	72,900	72,900	72,900	72,900	72,900	72.900	72.900	72,900	72.000	0	70.0
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	72,900	72,900	72,90
0	Total Cash CIAC	541,950	541,950	541,950	541,950	341,930	541,950	341,950	341,950	541,950	541,950	541,950	541,950	541,950	541,9
0	Property CIAC:														
9 10 330			0	0	0	0	0	0	0	0	0	0	0		
11 331		0	0	0	0	0	0	0	0	0	0	0	0	0	
12 333		0	0	0	0	0	0	0	0	0	0	0	0	0	
13 334		0	0	0	0	0	0	0	0	0	0	0	0	0	
14 335		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	21.00
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	21,00
16	rotari roporty on to	21,000	21,000	2.,,000	2.1,000	2.1,000	2.7,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,00
7 271	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	562,95
18														002,000	002,00
19	SEWER														
20	Cash CIAC:														
21 380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 389		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	801,66
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	637,87
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	1,439,53
26		. 18												.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,100,00
27	Property CIAC:														
28 354	Structures & Improvements	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	38,24
30 361	Collection Sewers- Gravity	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	
32 370	Lift Stations	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	53.87
366	Reuse Services	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	
36 389	Other Plant Misc Equip	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	92,12
38		- 55		1 11 19 5				- VI - VI	. 12			70	117		
39 27	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	1,531.65

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

3 of 4

Page: 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.

ine	(1)	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
lo.		Description	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	Balance
		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
	333		0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
				-												100
		Property CIAC:														
0	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	334		0	0	0	0	0	0	0	0	0	0	0	0	0	
4		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		Total Property CIAC	0	0	0	0	0	0	0	0		0	0	0	0	
3		rotal reports of to														
7		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
3																
9		SEWER														
0		Cash CIAC:														
1	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	363		0	0	.0	0	0	0	0	0	0	0	0	0	0	
5		Total Cash CIAC	0	0	0	0	0	0	0	0		0		0	0	
3		Total Cash Civio														
7		Property CIAC:														
3	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
2		Lift Stations	. 0	0	0	0	0	. 0	0	0	0	0	0	0	0	
3	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	366	Reuse Services	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
	375	Reuse Transmission & Dist Mains	0	0	0		0			0	0	0	0	0		
5	389		-	0		0	. 0	0	0	0			U			
	309		0	0	0	0	0	0	0	0		0	0			
7		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		Total Sewer CIAC										0	0	0	0	
9		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	U		

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.

ine	(1)	(2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No.		Description	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	Balance
1 3	va 6	WATER	- 6	,	(
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	337,83
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	131,22
5	331	Main Extension Charge	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	72,90
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	541,95
8																
9		Property CIAC:														
0	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	333	Services	0	0	0	0	0	0	0	0	0	0	0	. 0	0	
3	334	Meters/Meter Installation	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	21,0
5		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	21,0
6		SERIONE I														~
7		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	562,9
8																
9		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	7.7		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	801.6
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	637,8
25	1 3	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	1,439,5
6								12 * .				13				1
27		Property CIAC:														
8	354	Structures & Improvements	0	0	0	0	0	0	- 0	0	0	0	0	0	0	
9	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	38,2
0	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	2.7
1	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	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	53,8
4	366	Reuse Services	0.00,077	03,677	0	0	0	0	0	0	0	0	0	0.00	0 0	55,0
	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 36	389	Form Care Control (1986) Control (19	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	209	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	92,1
7		Total Property CIAC	92,121	92,121	92,121	32,121	34,121	32,121	32,121	02,121	32,121	32,121	32,121	32,121	92,121	92,1
88		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	1,531.6
39		Total Sewer CIAC	1,001,000	1,551,050	1,551,050	1,001,000	1,001,000	1,001,000	1,001,000	1,001,000	1,001,000	1,001,000	1,001,000	1,551,050	1,551,656	1,531

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.

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

	(1)	a dalah jar bendalata M _{aja} ra mendaja berda	(2) Water	(3) Sewer
Line			Year End	Year End
No.	Description		Balance	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	
23	04/30/10 Balance		143,290	398,032
	4			

Supporting Schedules: A-14

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

Historical & Pro Forma

Florida Public Service Commission

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 of the projected year is employed, provide breakdown for test year, base year and intermediate year also.

334 Meter Fees 31,453 0,00% 0	парі	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No. No. Description Balance % Amount Amount % Amount			<u>-</u>		THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IS NOT	CORNEL TO A LOCAL PROPERTY AND ADDRESS AND	Pro For		
WATER			D				Amount		THE RESIDENCE PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE PART
Cash 3 20 Mater Treatment Equipment 80,977 0.00% 0 0		No.		Вагапсе	70	Amount	Amount	70	Amount
3 320 Water Treatment Equipment 80,977 0.00% 0 0.00%									
334 Meter Fees 31,453 0.00% 0		320		80 977	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 0 8 Property 9 Property 9 0 0.00% 0 0.00% 0 10 330 Dist Reservoirs & Standpipes 0 0.00%								0.00%	0
Service Installation Fees						0		0.00%	0
Section				17,474		0		0.00%	0
Service Serv		000			_	0	0		0
10 330 Dist Reservoirs & Standpipes 0 0.00%			_		7				
11 331 T&D Mains			Property						
12 333 Services 0 0.00% 0 0.	10	330	Dist Reservoirs & Standpipes	0		0			0
13 334 Meters/Meter Installation 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0 0 0 0 0 0 0 0	11	331	T&D Mains	0		0			0
14 335 Hydrants 5,034 0.00% 0	12	-		-					0
Total Property 5,034	13			0					0
Total Nater Several Registry Several Registry		335			0.00% _			0.00% _	
Total Water			Total Property	5,034	_	0	0	. "" j-	0
18			_		_			-	
SEWER			Total Water	134,937	-	0	0	-	0
Cash 21 380 Treatment & Disposal Equipment 0 0.00%									
21 380 Treatment & Disposal Equipment 0 0.00% 0 0.00									
22 389 Other 0 0.00%		000		0	0.000/			0.000/	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 0 26 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						- 1			-
24 363 Service Installation Fees 158,221 0.00% 0 0.00% 0 25 Total Cash 357,069 0 0 0 0 26 Property 0 0.00% 0 0.00% 0 27 Property 0 0.00% 0 0.00% 0 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									-
25 Total Cash 357,069 0 0 26 27 Property 0 0.00% 0 0.00% 0 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									
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		363	-		0.00%_		0	0.00%_	0
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			Total Casii	337,009	_		0	-	
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 0 38			Property						
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 0 38		354		0	0.00%	0		0.00%	0
30 361 Collection Sewers- Gravity 0 0.00% 0 0.00% 0 31 363 Services to Customers 0 0.00% 0 0.00% 0 32 370 Lift Stations 0 0.00% 0 0.00% 0 33 371 Pumping Equipment 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 0 38									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 0 38							*		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				0		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 0.00% 0 37 Total Property 22,850 0 0 0 38				0		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 0.00% 0 37 Total Property 22,850 0 0 0 0 38	33	371	Pumping Equipment	13,364	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	34			0	0.00%	0		0.00%	0
37 Total Property 22,850 0 0 0 0 0 38	35	375	Reuse Transmission & Dist Mains	0		0			0
38	36	389	Other Plant Misc Equip		0.00%			0.00%	0
			Total Property	22,850		0	0		0
39 Total Sewer <u>379,919</u> 0 0									
	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

	1) (2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	lo. Description	Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	Average Balance
1	WATER	7,0		3311 2333						200 2000	0411 2010	1 00 2010	Wai - 2010	Ap1-2010	Dalance
2	Cash .														
	20 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 3	34 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 3	31 Main Extension Charge	0	0	. 0	0	0	0	0	0	0	0	0	0	0	01,400
6 3	33 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		The first of		To wes			14.	1	J	F					120,001
9	Property														
10 3	30 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 3	31 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 3	33 Services	. 0	0	0	0	0	- 0	0	0	0	0	0	0	0	0
13 3	34 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 3	35 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					- i						1		Algorithm .		
17 2	72 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	SEWER														
20	Cash														
	80 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 3	89 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	61 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 3	63 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													13 2		35
27	Property														
	54 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	60 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
	61 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	63 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	70 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	71 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
	66 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.5	75 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	89 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					20					77					
39 2	72 Total Sewer AAC	361,8 05	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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line			Prior Year													Average
No:		Description	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	Balance
1		WATER														
2		Cash														
3	320		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
. 5		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	00	0	0	00	0	0	0	0	0	00	00	0
7		Total Cash AAC	0	0	0	0	0	0	0	0_	00	0	0	0	0	00
8																
9		Property												1740	_	
10		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	The second of th	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	00	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	00	0_	0	0	0	00	0	0	
16 17		T-1-1W-1 110													0	0
		Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
18		OFMED														
19		SEWER														
20	000	Cash	,										0	0	0	0
21	380 389		0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
22	361		0	0	0	0	0	0	0	0	0		0	0	0	0
23 24	363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	303	Total Cash AAC	0	0	0	0	0	0	0	0	0	0		0	0	0
26		Total Cash AAC			0	0	0		0	0	0	0	0			
27		Property														
28	354		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
34	366	Pumping Equipment Reuse Services	0	0		0	, , ,	-	0	· ·		0	0	0	0	0
	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			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
37		Total Property AAC	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
29		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0		U	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	(1)	. (2)	(3) Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Average
No.		Description	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	Balance
1 2		WATER Cash													,	37,150
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		Property		19	,						e e e e e e e e e e e e e e e e e e e					
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		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							Australia de la constituira della constituira de							0,200	0,040	0,004
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 20		SEWER Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			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	450 070								The server resources and		100.050			
25			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
		Total Cash AAC	340,045	151,935 342,882	153,192 345,719	154,450 348,557	155,707 351,394	156,964 354,231	158,221 357,069	159,479 359,906	160,736 362,743	161,993 365,581	368,418	164,508 371,255	165,765 374.093	158,221 357,069
26		Total Cash AAC														158,221 357,069
		Total Cash AAC Property														
26	354															
26 27		Property Structures & Improvements	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 28	360	Property Structures & Improvements	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 28 29	360 361	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity	340,045 0 9,034	342,882 0 9,109	345,719 0 9,185	348,557 0 9,260	351,394 0 9,335	354,231 0 9,411	357,069 0 9,486	359,906 0 9,562	362,743 0 9,637	365,581 0 9,712	368,418 0 9,788	371,255 0 9,863	374,093 0 9,938	357,069 0 9,486
26 27 28 29 30	360 361 363	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity	340,045 0 9,034 0	342,882 0 9,109 0	345,719 0 9,185 0	348,557 0 9,260 0	351,394 0 9,335 0	354,231 0 9,411 0	357,069 0 9,486 0	359,906 0 9,562 0	362,743 0 9,637 0	365,581 0 9,712 0	368,418 0 9,788 0	371,255 0 9,863 0	374,093 0 9,938 0	357,069 0 9,486 0
26 27 28 29 30 31	360 361 363 370	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity Services to Customers	340,045 0 9,034 0	342,882 0 9,109 0	345,719 0 9,185 0	348,557 0 9,260 0	351,394 0 9,335 0	354,231 0 9,411 0	357,069 0 9,486 0	359,906 0 9,562 0	362,743 0 9,637 0	365,581 0 9,712 0	368,418 0 9,788 0	371,255 0 9,863 0	374,093 0 9,938 0 0	357,069 0 9,486 0 0
26 27 28 29 30 31 32	360 361 363 370 371	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment	340,045 0 9,034 0 0	342,882 0 9,109 0 0	345,719 0 9,185 0 0	348,557 0 9,260 0 0	351,394 0 9,335 0 0	354,231 0 9,411 0 0	357,069 0 9,486 0 0	359,906 0 9,562 0 0	362,743 0 9,637 0 0	365,581 0 9,712 0 0	368,418 0 9,788 0 0	371,255 0 9,863 0 0	374,093 0 9,938 0	357,069 0 9,486 0
26 27 28 29 30 31 32 33	360 361 363 370 371 366	Property Structures & Improvements Collection Sewers-Force Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment	340,045 0 9,034 0 0 0 12,727	342,882 0 9,109 0 0 0 12,833	345,719 0 9,185 0 0 0 12,939	348,557 0 9,260 0 0 0 13,045	351,394 0 9,335 0 0 0 13,152	354,231 0 9,411 0 0 0 13,258	357,069 0 9,486 0 0 0 13,364	359,906 0 9,562 0 0 0 13,470	362,743 0 9,637 0 0 0 13,576	365,581 0 9,712 0 0 0 13,682	368,418 0 9,788 0 0 0	371,255 0 9,863 0 0 0 13,895	374,093 0 9,938 0 0 0 14,001	357,069 0 9,486 0 0 0 13,364
26 27 28 29 30 31 32 33 34	360 361 363 370 371 366 375	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment Reuse Services	340,045 0 9,034 0 0 12,727	342,882 0 9,109 0 0 0 12,833	345,719 0 9,185 0 0 0 12,939	348,557 0 9,260 0 0 0 13,045	351,394 0 9,335 0 0 0 13,152	354,231 0 9,411 0 0 0 13,258	357,069 0 9,486 0 0 0 13,364	359,906 0 9,562 0 0 0 13,470	362,743 0 9,637 0 0 0 13,576	365,581 0 9,712 0 0 0 13,682	368,418 0 9,788 0 0 0 13,789	371,255 0 9,863 0 0 0 13,895	374,093 0 9,938 0 0 0 14,001	357,069 0 9,486 0 0 0 13,364
26 27 28 29 30 31 32 33 34 35	360 361 363 370 371 366 375	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment Reuse Services Reuse Transmission & Dist Mains	340,045 0 9,034 0 0 12,727 0	342,882 0 9,109 0 0 0 12,833 0	345,719 0 9,185 0 0 0 12,939 0	348,557 0 9,260 0 0 0 13,045	351,394 0 9,335 0 0 13,152 0	354,231 0 9,411 0 0 0 13,258 0	357,069 0 9,486 0 0 0 13,364 0	359,906 0 9,562 0 0 0 13,470	362,743 0 9,637 0 0 13,576	365,581 0 9,712 0 0 0 13,682 0	368,418 0 9,788 0 0 0 13,789 0	371,255 0 9,863 0 0 0 13,895 0	374,093 0 9,938 0 0 0 14,001 0	357,069 0 9,486 0 0 0 13,364 0
26 27 28 29 30 31 32 33 34 35 36	360 361 363 370 371 366 375	Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity Services to Customers Lift Stations Pumpling Equipment Reuse Services Reuse Transmission & Dist Mains Other Plant Misc Equip	340,045 0 9,034 0 0 12,727 0 0	342,882 0 9,109 0 0 0 12,833 0	345,719 0 9,185 0 0 0 12,939 0 0	348,557 0 9,260 0 0 0 13,045 0	351,394 0 9,335 0 0 0 13,152 0	354,231 0 9,411 0 0 0 13,258 0	357,069 0 9,486 0 0 0 13,364 0	359,906 0 9,562 0 0 0 13,470 0	362,743 0 9,637 0 0 0 13,576 0	365,581 0 9,712 0 0 0 13,682	368,418 0 9,788 0 0 0 13,789 0	371,255 0 9,863 0 0 0 13,895 0	0 9,938 0 0 14,001	357,069 0 9,486 0 0 0 13,364 0

Schedule of Annual AFUDC Rates Used

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule: A-15
Page: 1 of 1
Property: P. I. Page

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.

Year Water Rate Sewer Rate

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.

	(1)	(2)	(3)	(4)	(5)
Line		Test Year	Test Year	Test Year	
No.	Description	Avg- FL	Avg-WTR	Avg-SWR	Source
1	Balance Sheet Accounts				
2	For All Systems:				
3	Cash	311,087			A-18
4	Accounts Receivable - Customer	1,899,580			A-18
5	Allowance for Bad Debts	(273,278)			A-18
6	Temporary Investments	0			A-18
7	Materials & Supplies	387,846			A-18
8	Unbilled Revenues	1,133,811			A-18
9	Prepayments	234,300			A-18
10	Deferred Rate Case Expense (1/2 unamortized)	777,577			A-18
11	TOTAL CURRENT ASSETS	4,470,922			
12	_				
13	Less:				
14	Accounts Payable	767,424			A-19
15	Accrued Taxes	(1,129,222)			A-19
16	Accrued Interest	2,272			A-19
17	Misc. Current & Accrued Liabilities	727,426			A-19
18					
19	TOTAL CURRENT & ACC. LIABILITIES	367,901			
20					
21	Net Working Capital Balance Sheet Accounts	4,103,021			
22		1 2			
23	Allocation for this Rate Group:				
24			Water	Sewer	
25	Allocation Percentage by Cust Count	-	1.19%	0.61%	
26	Net WC Balance Sheet Accounts Allocated		49,000	24,972	
27					
28	Direct Assignment of CWC Accounts:				
29	Other Regulatory Assets		0	0	FWS Ruling
30					GL Account
31	Other Deferred Debits		4,830	635	186.2
32					. 1
33	Total Balance Sheet CWC for this rate group	·	53,831	25,607	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

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 1 of 1

Page: S Szczygiel Preparer:

ine	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
0.	ASSETS	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009	10/31/2009	11/30/2009	12/31/2009	1/31/2010	2/28/2010	3/31/2010	4/30/2010	Average Balance
Utility P	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-Ut	tility 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	t 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	
	Plant Acquisition Adjstmnt	(2,072,074)	(2,057,605)	(2,043,135)	(2,028,666)	(2,014,197)	(1,999,728)	(1,985,258)	(1,970,789)	(1,956,320)	(1,941,850)	(1,927,381)	(1,912,912)	(1,898,443)	(4.005.05)
Utility P		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	(1,985,25
	uction 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	114,085,869
	Utility Plant Adjustments			,,	2,000,00	2,07.1,020	2100 11022	2,000,011	0,210,700	0,702,000	0,700,700	0,000,401	3,049,636	3,960,971	3,535,26
5 6	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
Less: A	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
)	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
	ER 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
2 3 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	044.007
	nts 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	g comment over each	311,087
	nts Receivable Other	1,000,102	2,000,707	1,770,200	-	1,700,000	1,070,002	2,000,010	2,200,012	200	43,816	1,070,229	1,500,702	1,813,608	
	nts 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	4 040 000	4 000 500
	nce 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)	1,813,608	1,899,580
711101101	1100 101 544 50510	(202,001)	(200,120)	(200,7 (4)	(207,201)	(200,007)	(211,024)	(254,410)	(200,004)	(270,030)	(209,510)	(234,140)	(252,795)	(261,019)	(273,278
				-			-	_	-	-	_	-			
		_	-	_		10 ¥		-		_	-				
Accoun	nts 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
7 Notes F	Rec. Affiliates	0.	-	-	-	-				-,,		110,011	2,007	(507,154)	09,201
	rary Investments													· .	
	als & 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
	d 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 Prepay		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	1,133,811
	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	234,300
3		02,000	00,000	10,200	31,310	.0,000	(1,021)	2,120	00,010	21,001	31,000	31,301	31,307	31,056	39,741
	OTAL 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
	ortized 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	50.005	
	Survey & Investigation Chgs	01,300	01,404	01,010	00,040	00,077	03,000	53,153	30,070	30,201	37,732	57,263		56,325	59,139
8 RWIP	our vey a investigation ongs	(67,534)	(68,659)	(68,659)	(68,833)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(69,077)	(00 077)	1,125	1,125	173
	ed 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		(69,077)	(69,077)	(69,077)	(68,876
	sset-Regulatory Assets	566,205	541,107	516,009	490,912	465,814	440,716	415,618	390,521	365,423	1,497,743	1,474,001	1,437,899	1,418,843	1,555,153
	sset-Other	442,795	437,260	431,725	426,190	420,655	415,120	409,585	404,050	398,515	340,325	315,228	290,130	265,032	
	atory Assets	1,008,999	978,367	947,734	917,101	886,469	855,836	825,203	794,571	763,938	392,980	387,445	381,910	376,375	200
	Deferred Db-Misc	496.018	507,557	522,383	528,833	540,695	558,982	541,758	518,649	502,833	733,306	702,673	672,040	641,408	825,203
	Deferred Db-Misc Deferred Db-Susp Amortiz	90,306	89,949	89,592	89,235	88.878	88,521	88,164			486,648	467,111	512,019	495,871	
	Deferred Debits	586,324	597 ,506	611,975	618,068	629,573	647,503	629,922	87,807 606,456	87,450 590,284	87,093 573,741	86,736 553,847	86,379	86,023	004.00
2		10		34			50 Feb.		000,430	350,204	3/3,/41	553,647	598,399	581,894	601,961
33 TO	TAL 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
15	TOTAL ASSETS	85,326,962	87,039,502	86,606,189	85,853,323	86,387,267	85,226,794	86,357,518	86,242,766	89,980,016	86,678,371	87.276.856	86,968,068	86,985,074	86,686,823

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Liabilities	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009	10/31/2009	11/30/2009	12/31/2009	1/31/2010	2/28/2010	3/31/2010	4/30/2010	Balance
1 2	Common Stock Issued Preferred 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
3	Additional Paid in Capital	12.232.665	13.384.982	12,853,406	12.572.224	12,891,197	12,218,393	13.224.858	13.295.649	11.628.844	8.766,270	8.641.351	8.220.136	8.218.813	11.396.061
4	Retained Earnings	(21,491,160)	(21,363,249)	(21,433,622)	(21,512,708)	(21,706,341)	(21,733,793)	(21,614,937)	(21,510,995)	(21,625,664)	(21,667,264)	(21,653,397)	(21,580,210)	(21,529,509)	(21,570,988)
5	Other Equity Capital	-	-	-	-		-	-	*	-	-		-	-	-
6															
7	TOTAL EQUITY CAPITAL	43,466,247	44,746,475	44,144,525	43,784,258	43,909,598	43,209,342	44,334,663	44,509,396	42,727,922	39,823,747	39,712,696	39,364,667	39,414,046	42,549,814
8	TOTAL LONG TERM DERT	00 100 100	20 100 100	00 100 100	00 100 100	00 400 400	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	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	20,130,123	28,258,208	28,256,208	28,250,208	20,250,200	20,250,206	20,952,309
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)
	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	100.000	07.070	404.005	-	400.044	101.050	400.000	100 111	111 011	124.752	106,186	92,631	76,805	
	Accrd Liab Accrd Salaries Wages & Bonus	102,826 238,938	97,278 269,973	104,395 280,401	99,884 203,259	103,211 220,652	101,659 252,265	108,966 280,917	103,411 305,150	114,011 254,056	274,465	280,224	198,937	239,453	
	Other Deferred Credits	238,938	209,973	200,401	203,259	220,052	252,265	200,917	303,150	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	OTH. DEF. CREDITS & OPER. RESERVES														
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)		(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	
	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 OPED Reserve-Non-Current	24,209	24,209	24,209	24,209	24,209 1,763	24,209 1,846	24,209 631	24,209 694	39,937	39,937 83	39,937 166	39,937 250	39,937 333	30,258
	Pension Reserve-Non-Current	1,429 34,766	1,513 39,182	1,596 43,599	1,679 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	20,122	23,495	24,582	25,668	26,755	29,974	26,247
28	Cara Transmin Euromitos	55,185	10,000	10,100	10,000	10,040	. 0,222	,000	20,010	25,.50	,552	,550			
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		25 222 222	07.000.555	00.000.155	05.050.000	00 007 007	05 000 701	00.057.510	00 040 700	00.000.010	00 679 074	87.276.856	86.968.068	86.985.074	86.686.823
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	81,216,856	800,808,068	00,905,074	00,000,823

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Fairways at Mt. Plymouth NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Net Operating Income Statement - Water	B-1	51
Net Operating Income Statement - Sewer	B-2	52
Adjustments to Net Operating Statements	B-3	53
Operating Revenues	B-4	58
Water O & M Expenses By Month	B-5	59
Sewer O & M Expenses By Month	B-6	61
Comparative O & M Expenses - Water	B-7	63
Comparative O & M Expenses - Water, Explanations	B-7 Supl	64
Comparative O & M Expenses - Sewer	B-8	65
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	66
Analysis of Contractual Services	B-9	67
Rate Case Expense Analysis	B-10	68
Analysis of Maintenance Expenses	B-11	69
Schedule of Allocated Expenses	B-12	70
Net Depreciation Expense - Water	B-13	72
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Taxes Other Than Income	B-15	74

Schedule of Water Net Operating Income

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

Florida Public Service Commission

Schedule:

B-1

Page:

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Preparer:

S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Per	Utility				Requested	Requested	
Line		Books	Test Year	Adjusted	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	Test Year	Adjustment	Test Year	Adjustments	Adjusted	Adjustment	Revenues	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%	
			_	12					

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 & Pro Forma

Schedule:

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Page: 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.

40	85 V 34.0 V 36 0 0 6 U 165 V (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		Per Books Test Year	Utility Test Year Adjustment	t Year Adjusted		Pro Forma Adjusted	Requested Revenue Adjustment	Requested Annual Revenues	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	1 98%	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	polici in a referen	372,067	A-2
10	RATE OF RETURN	-10.15%		-9.25%		-9.97%		7.94%	

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 S Szczygiel Preparer:

Historical [X] Projected [X]

Line	(1)	(2)	(3)	(4) Total	(5) Test Year	(6) Test Year	(7) Supporting
No.	Acct	Description		Base	Water	Sewer	Schedules
1		ALLOCATION PERCENTS USED BELOW 12/31/09 Customer Count	This Rate Group		467	238	
2		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							
	UTILITY TE	ST YEAR ADJUSTMENTS					
	Α	REVENUES			122 046	70.022	
8		Revenue from Billing Analysis			133,846 136,226	79,922 79,634	
9		Booked Revenue			(2,380)	75,054	E-2w
10		Billed less Booked Revenue Billed less Booked Revenue			(-,,	288	E-2s
12		TOTAL REVENUE ADJUSTMENTS		_	(2,380)	288	
13				_			
14	В	OPERATIONS & MAINTENANCE					B-5, B-6
15	601/701	Salaries & Wages - Employees		10.001	005	470	
16		Net Terminations & New Hires	Total AUF-C and Allocations	46,601	925 792	472 373	
17		4% Wage Increase eff. 4/1/10 - Direct	Total AUF-C and Allocations	31,033	616	314	
18 19		4% Wage Increase eff. 4/1/10 - Admin	Total Aut -C and Allocations	31,033	0	0	
20		Total Salary Adjustments		-	2,334	1,159	-
21		rotal odial y ridjastinomo		_			-
22	604/704	Employee Pensions & Benefits					
23		Normalize Health Insurance Increase		66,077	1,312	669	
24	01 V - 20 0 2						
25	610/710	Purchased Water / Sewer Treatment			0	0	B-5, B-6
26 27		Per Books Expense Purchased Water Rate Increase			0		00,00
28		Purchased Sewer Treatment Rate Incr			-	0	
29		Expense after Price Change Adjustment			0	0	
30		Adjmnt for % Excessive Unacounted for Water		0.00%	0		F-5
31		Adjstmnt for % Excessive I&I for Sewer		0.00%		0	_ F-6
32		Expense after adjustments		• •	0	0	-
33 34		Total Adjustments			0	0	- 1,00
35	6/711	Sludge Removal Expense					
36	0 // //						
37							
38	615/715	Purchased Power			44.004	7 700	D = D 0
39		Per Books Expense		0.009/	11,264	7,720	B-5, B-6 E-2w
40		Adjustment for TY Water Usage Normalization		0.00%	11,264	7,720	-
41 42		Expense after Normalization Adjustmnet Adjustmnet for % Excessive Unacounted for Water		0.00%	0	1,120	- F-5
43		Adjstmnt for % Excessive Office of Notice Adjstmnt for % Excessive I&I for Sewer		0.00%		0	F-6
44		Expense after adjustments			11,264	7,720	_
45		Total Adjustments			(0)	0	_
46							
47	618/718	Chemicals			2 622	6 222	R.5 R.6
48		Per Books Expense			3,623 (316)	6,232 (490)	B-5, B-6
49 50		Adjusment for Change in Chemical Prices 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 Unacounted for Water		0.00%	0		F-5
54		Adjstmnt for % Excessive I&I for Sewer		0.00%	0.007	0	
55		Expense after adjustments			3,307	5,742 (490)	
56		Total Adjustments			(310)	(430)	L
57 58	634/734	Contractual Services - Mgmt. Fees					
59	30 11 04	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		Total Adjustments			114	58	_
62							
63	636/736	Contractual Services - Other	Total FL and Allocations	7.450	89	45	
64		ACO 2.9% Wage increase eff. 4/1/10 ACO Benefit Cost 17.34% Increase	Total FL and Allocations Total FL and Allocations	7,459 2,225	27	14	
GE				6,660	41	17	
65 66		Total Adjustments		,	116	59	_

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

_ine	(1)	(2)	(3)	(4) Base	(5) Test Year	(6) Test Year	(7) Supporting
No.		Description		Total	Water	Sewer	Schedules
1	UTILITY TE	ST YEAR ADJUSTMENTS, continued					
3	656/756	Insurance - Vehicle					
4 5		Effects of carriers' rate increase	Total AUF-C and Allocations	(6,104)	(121)	(62)	
6	657/757	Insurance - General Liability					
7 8		Effects of carriers' rate increase	Total AUF-C and Allocations	26,830	533	271	
9 10 11	658/758	Insurance - Workman's Comp. Effects of carriers' rate increase	Total AUF-C and Allocations	3,423	68	35	
12	659/759	Insurance - Other					
13		Effects of carriers' rate increase	Total AUF-C and Allocations	(772)	(15)	(8)	
15 16 17	666/766	Reg.Comm.ExpRate Case Amort. Prev.Case Water & Sewer Alloc %s used in Previous Case	Total and Allocations 0.00%	375,402 0.00%	0	0	
18		TOTAL O&M TEST YEAR ADJUSTMENTS		-91/4	4,023	1,691	
19				n en		5.000 6.000 (1.000)	
20	C	DEPRECIATION NET OF AMORTIZATION OF C	CIAC (Used & Useful)				B-13, B-14
22		Allocation of Corporate IT	Total FL and Allocations	581,112	6,940	3,537	D 10, D 1-
23		Reduction for NU&U (on B-13, B-14)	Total 1 E and 7 modulons	001,112	0	0	B-13, B-14
24		(3.12.13)			Lindishely <mark>j</mark> ey	0	
25		TOTAL DEPRECIATION ADJUSTMENTS		Sanga ang	6,940	3,537	•
26 27				Sayan Tingway	ig magging began	Arb . 1	·
28	D	AMORTIZATION					
29	407400	To record annual amortization of regulatory asset	s per order PSC-05-1242-PAA-W	S	0	0	
0		- 710 100 100 100 100 100 100 100 100 100		naus pera 1815 beraran a	0	0	
2		TOTAL AMORTIZATION ADJUSTMENTS			0	0	
33	_	TAXES OTHER THAN INCOME TAX					B-15
5	E 408206	Regulatory Assessment Fees					D-13
6	400200	Adjusted Revenue (from B-1, B-2)			133,846	79,922	B-1, B-2
7		RAF on Adjusted Rev	RAF Rate:	4.50%	6,023	3,597	D 1, D 2
8		RAF Per Books	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		6,130	3,584	B-15
9		RAF Adjustmnet		-	(107)	13	
0				-			Grande Francisco
1	408110	Property Tax			40.050		D 45
2		Test Year Per Books	Poologe from Water to Source		43,856 (491)	491	B-15
3		Test Veer After Peoless	Reclass from Water to Sewer	nger di ngi s i	43,365	491	
5		Test Year After Reclass	NU&U % of Tangible Plant	1 (p. 181), (3	0.00%	0.00%	A-5, A-6
6		Loca	NU&U Portion of Property Taxes		0.0076	0.0070	A-3, A-0
7		Test Year Taxes on U&U Portion	140 & O F Ortion of Froperty Taxes	-	43,365	491	
8		Property Tax Adjustment		-	(491)	491	
19	408121	Payroll Tax					
51		Salary & Wage Adjustments in accounts 601/701	above		2,334	1,159	
2			Taxes on those Adjustments @	7.65%	179	89	
i3 i4		TOTAL TAXES OTHER THAN INCOME ADJUST	TMENTS		(420)	593	
5					ringi ka	1990g005	
6	F	INCOME TAXES					
	•	Taxes on Test Year Per Books Income calculated	I in Section C		(3,232)	(20,885)	C-1
7					(10,691)		C-1
7 8		Taxes on Test Year Adjusted Income calculated in	n Section C		(10.091)	(20.0401	C-1
57 58 59 50 51		Taxes on Test Year Adjusted Income calculated i TOTAL INCOME TAX ADJUSTMENTS	n Section C	al deputies.	(7,459)	(25,848) (4,964)	<u> </u>

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

Line	(1)	(2)	(3)	(4) Total	(5) Pro Forma	(6) Pro Forma	(7) Supporting
No.	Acct	Description		Base	Water	Sewer	Schedules
1	UTILITY P	RO FORMA ADJUSTMENTS					
2							
3	В	OPERATIONS & MAINTENANCE					B-5, B-6
4	601/701	Salaries & Wages - Employees	T	100.010	0.740	4 205	
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	Total AUF-C and Allocations	41,753	492 829	231 423	
7		4% Wage Increase eff. 4/1/11 - Admin	Total AUF-C and Allocations	60,670	1,205	614	
8		Market-Based Study Increase Phase 2 Total Adjustments		00,070	5,244	2,653	-
10		rotal Adjustments			5,244	2,000	-
11	604/704	Employee Pensions & Benefits					
12	004/104	Health Insurance Increase		6,608	131	67	
13		Treatil modiance moreage	v ·				
14	610/710	Purchased Water / Sewer Treatment					
15				0			
16					0		
17							
18						0	
19							
20	618/718	Chemicals					
21				0	0		
22					0		
23	004/704	Contractive Considers Manual Food					
24	634/734	Contractual Services - Mgmt. Fees Service Co. 2.9% Wage increase eff. 4/1/11	Total FL and Allocations	12.150	145	74	
25 26		Service Co. 2.9% Wage increase en. 4/1/11 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	Total 7101 o and 711100anone	(00,201)	(466)	(238)	
29		Total Tajourno					-
30	636/736	Contractual Services - Other					
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			136	69	-
34							
35							
36	050550	Incurance Vahiolo					
37 38	656/756	Insurance - Vehicle Effects of carriers' rate increase	Total AUF-C and Allocations	1,191	24	12	
38		Effects of carriers rate increase	Total AUT -C and Anocations	1,101	24	12	
40	657/757	Insurance - General Liability					
41	0011101	Effects of carriers' rate increase	Total AUF-C and Allocations	8,676	172	88	
42		Elisate at administration in the date		-,		7.7.	
43	658/758	Insurance - Workman's Comp.					
44		Effects of carriers' rate increase	Total AUF-C and Allocations	1,055	21	11	
45							
46	659/759	Insurance - Other					
47		Effects of carriers' rate increase	Total AUF-C and Allocations	1,642	33	17	
48					No. 1 Sy may 1 W		
49	666/766	Reg. Comm. Exp Rate Case Amort.	Details on Schedule B-10		3,327	1,696	
50						1671	-
51		TOTAL O&M PRO FORMA ADJUSTMENTS			8,622	4,374	

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

Line No.			(2)	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma	(7) Supporting
1	Acct	Y PRC	Description FORMA ADJUSTMENTS, continued		Base	vvater	Sewer	Schedules
2	UTILIT	IFIC	FORMA ADJUSTMENTS, COMMINGEO					
3	С	DEP	RECIATION NET OF AMORTIZATION	OF CIAC (Used & Useful)				B-13, B-14
4	330.4	1.1				444 V. 5 - 1081	rz ist j <u>e</u>	2 10, 2 11
5	330.4	1.2					an reine 🔒	
6	330.4	1.3				사용하는 아름다운	restrict L	
7	330.4	1.4				100		
8	331.4	2				1 1 1 F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	g. W. 11	
9	330.4	3						
10	361.2	4				A 100 -	-	
11	361.2	5				_	-	
12	361.2	6				최근 선생님 중심한 등 출시		
13	380.4	7					-	
14	355.3	8				_		
15	354.4	9				1 14 14	**************************************	
16	380.4	10				-	-	
17	330.4	11				-	-	
18	331.4	12				-	-	
19	320.3	13				-	-	
20	320.3	14 15				-		
21 22	380.4 320.3	16				- 1	-	
23	380.4	17				-	-	
24	320.3	18				_		
25	330.4	19					sassa i 🖺	
26	380.4	20				87 × 8 3 6	v 1997 _	
27	360.2	21				ren i carin de	SUMMOR	
28	380.4	22				i was somet <u>L</u> e		
29	320.3	23				Alleteir 👵	-	
30	320.3	24						
31	380.4	25				tigad they have	ensegii 💄	
32	320.3	26				र्ष्युः Ve auto रिकट र		
33	320.3	27				1 3 7 4 6 0 1 1 1 <u>1</u> 1	_	
34	320.3	28				1000	-	
35	320.3	29				-	-	
36	331.4	30				-	-	
37	354.4	31				-	-	
38	354.5	32						
39	320.3	33					-	
40	380.4	34				 Namowalania and	er erasi	
41	311.2	35					tu bai ⁿ	
42	341.5	36.1				-		
43 44	391.7 341.5	36.1	Purchase of Trucks for Replacements	ALIE Tots Allocation	33,387	663	9010041	
44	341.5		Purchase of Trucks for Replacements		33,387	603	338	
45	391.7	36.2	Administrative Assets, IT - AUF Tot &		44,106	876	338	
46	390.71		Administrative Assets, IT - AUF Tot & Administrative Assets, IT - AUF Tot &		44,106	0/0	446	
48	350.71	31	Subtotal of Pro Forma Plant Addi		44,100	1,539	784	
49			Social of Format fall Add			1,000	, 54	•
50			Reduction for NU&U (on B-13, B-14)			0	0	B-13, B-14
51			TOTAL		-	1,539	784	
52					6 (3) (3) (3) (3) (4) (4) (4) (4)		LATUT	3.5
53	D		AMORTIZATION					
54			-			. 0	0	
55			TOTAL			0	0	. V
56					_			

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 : Preparer: S Sz

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Line	(1)	(2)	(3)	(4) Total	(5)	(6)	(7) Supporting
No.	Acct	Description		Base	Water	Sewer	Schedules
1	UTILITY PI	RO FORMA ADJUSTMENTS, continued					
2	E	TAXES OTHER THAN INCOME TAX					B-15
4	408206	Regulatory Assessment Fees					5 15
5	400200	Regulatory Assessment rees		1 - 2	-		
6	408110	Property Tax		-			
7	100110	Pro Forma Tangible Net Plant Additions (from A-3)			0	0	A-3
8		Additional Property Taxes on Pro Fo	orma Net Additions @	1.75%	0	0	
9			Percent from A-5, A-6		0.00%	0.00%	
10		Reduction	for NU&U	<u> </u>	0	0	
11		Additional	Property Taxes, U&U	1	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, allocation	ns, adjustments				
19		Property taxes associated with Pro Forma plant					
20		Property Tax adjustment for Non-Used & Useful plant		_	404		
21		TOTAL			401	203	
22	-	MOONE TAYED					
23	F	INCOME TAXES			(10 601)	(25.848)	C-1
24		Taxes on Test Year Adjusted Income calculated in Section			(10,691) (14,880)	(25,848)	C-1
25 26		Taxes on Pro Forma Adjusted Income calculated in Section TOTAL INCOME TAX ADJUSTMENTS	C	, a	(4,189)	(2,100)	0-1
27		TOTAL INCOME TAX ADJUSTMENTS		-	(4,103)	(2,100)	
28		TOTAL PRO FORMA EXPENSE ADJUSTMENTS		_	6,373	3,261	
29		TOTAL THO FORWALL CHOLLADOO THILLTO		=	0,010	0,201	
30							
31	UTILITY P	ROPOSED REVENUE REQUIREMENT ADJUSTMENTS					
32							
33	Α	NET OPERATING REVENUE		_			
34		Required Revenue Adjustment		_	75,455	115,345	B-1, B-2
35							
	В	OPERATION & MAINTENANCE EXPENSE		7. <u>-</u>			
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	4.5000/	-	2.205	5 404	
40		RAF on Revenue Adjustment @	4.500%	_	3,395	5,191	
41	r .	INCOME TAY AD HISTMENT					
42 43	F	INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates			133,846	79,922	B-1, B-2
		Plus Required Revenue Adjustment			75,455	115,345	D-1, D-2
44 45		Rate Year Revenue at Proposed Rates		-	209,301	195,267	
46		Rate real Revenue at Proposed Rates			209,301	195,207	
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	rate base times	2.0070_	32,388	35,983	0-1
50		Income Tax at Composite Rate of	38.575%		12,494	13,880	
51		Less Income Tax at Present Rates	30.37376		14,880	27,948	C-1
52		Less modifie Lax at Liesent Mates			14,000	21,040	0-1
53		Income Tax Adjustment for Requested Revenue Increase		-	27,374	41,828	
00		mounts i and regional in the good and the mondes		-	2.,0,1	.,,020	

Test Year Operating Revenues

Florida Public Service Commission

Schedule:

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

lo. 100330-WS Page:

Page: 1 of 1
Preparer: S Szczygiel

B-4

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

	(1)	(2)	(3)	(4)
	WATER		SEWER	
Line		Size .		
No.		Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1 Unmetered Water Revenue	-	521.1 Flat Rate - Residential	-
3	461.1 Metered - Residential	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	- , 1	521.5 Flat Rate - Multi-Family	
7	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-
8	461.6 Metered - Other	<u>-</u>	522.1 Measured - Residential	79,634
9	462.1 Public Fire Protection	· ·	522.2 Measured - Commercial	-
10	462.2 Private Fire Protection	- <u>-</u> 1	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	- 1	524.0 Revenues From Other Systems	-
15	475.0 Unbilled Revenues		525.0 Interdepartmental Sales	· · · · · · · ·
16			526.0 Effluent	- 9 A - 3 () -
17			527.0 Unbilled Revenues	- 1 - 1 - 1
18			540.5 Flat Rate - Reuse	4 2 File -
19	TOTAL WATER SALES	136,001	TOTAL SEWER SALES	79,634
20		5 0 (- 사용 및 이 시 등 기계 및 기계	
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0 Forfeited Discounts	- 취임 내용 31 - 활명 - 개를	531.0 Sale Of Sludge	- <u>-</u>
23	471.0 Misc. Service Revenues	225	532.0 Forfeited Discounts	
24	472.0 Rents From Water Property	그 보다 그 회사 그 회사 및 [6]	534.0 Rents From Sewer Property	
25	, ,	- 6	535.0 Interdepartmental Rents	? <u>.</u>
26	474.04 Other Water Revenues	-	536.0 Other Sewer Revenues	
27	TOTAL OTHER WATER REVENUES	225	TOTAL OTHER SEWER REVENUES	0
28			977 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 197	
29		UES 136,226	TOTAL SEWER OPERATING REVENUES	79,634

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

Schedule:

B-5

Page: Preparer:

1 of 2 S Szczygiel

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

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

-		nation: Provide a schedule of operation	(3)	(4)	(5)	(6)	(7)
	(1)	(2)	(3)	(4)	(5)	(0)	(1)
1.1	A = = 4		Test Year	Test Year	Test Year	Pro Forma	
Line	Acct	Account Name	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma
No.	No. 601	Salaries & Wages - Employees	13,812	2,334	16,146	5,244	21,390
1		Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	485	2,554	485	0,211	485
2	603 604		4,215	1,312	5,527	131	5,658
3		Employee Pensions & Benefits Purchased Water	4,213	1,512	0,027	0	0,000
4	010	Purchased water	O	O	0		
5 6	G1E	Purchased Power	11,264	(0)	11,264	0	11,264
7		Fuel for Purchased Power	112	0	112	0	112
8		Chemicals	3,623	(316)	3,307	0	3,307
9	620	Materials & Supplies	1,193	(310)	1,193	0	1,193
10	631	Contractual Services - Engineering	289	0	289	0	289
11		Contractual Services - Accounting	329	0	329		329
12		Contractual Services - Accounting	554	0	554	0	554
13		Contractual Services - Legal Contractual Services - Mgmt. Fees	24,139	114	24,253	(466)	23,786
14	635	9	3,548	0	3,548	0	3,548
15		Contractual Services - Other	8,954	116	9,070	136	9,206
16	641		0,334	0	0,070	0	0,200
17		Rental of Equipment	0	0	0	0	0
18		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		Insurance - Workman's Comp.	218	68	286	21	307
22		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	3,327	3,327
25	667	Reg. Comm. Exp Rate Case Other	0	0	0	0,021	0
26	670		2,583	0	2,583	0	2,583
27	675	Miscellaneous Expense	1,538	0	1,538	0	1,538
28	010	Misocharieous Experiso	1,000	0	1,000		1,000
29		TOTAL WATER O & M EXPENSES	83,654	4,023	87,677	8,622	96,299

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

Florida Public Service Commission

Schedule: B-5

2 of 2 Page:

Preparer: S Szczygiel

Fairways at Mt. Plymouth Docket No. 100330-WS

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	(1)	(2)	(0)	(' /	(-)										Total
Line	Acct														Per Books
	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	Annual
		Salaries & Wages - Employees	934	944	946	972	1,293	953	1,234	1,395	1,066	1,024	1,481	1,569	13,812
	603	Salaries & Wages - Officers, Exec.	35	27	29	34	38	33	45	184	34	38	(63)	49	485
	604	Employee Pensions & Benefits	309	228	273	313	302	291	411	256	345	513	538	436	4,215
-		Purchased Water	-	-	-		4 2 O T = 1				I 18		-	-	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.	~	-	eri o ci		2 GB 20 T		00 mm 12 📆		-		•	-	0
17	642	Rental of Equipment	~	-		-		n 19 4							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	-	- 1	<u>+</u>	-	-	-	-	-	-		4	-	0
24	666	Reg. Comm. Exp Rate Case Amort.	-	-	-	-	-	-	-	-			- 5	-	0
25	667	Reg. Comm. Exp Rate Case Other	-	-		4 3	4	-		-	/40.11	-	-	-	0
26	670	Bad Debt Expense	441	336	422	406	(163)	194	119	379	(104)		68	268	2,583
27	675	Miscellaneous Expense	32	29	21	305	276	104	151	112	168	112	105	123	1,538
28 29		TOTAL WATER O & M EXPENSES	8,170	7,344	2.715	6,372	6,297	6.700	6.581	7,851	7,415	7,074	8,497	8,638	83,654

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 S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Acct		Test Year	Test Year	Test Year	Pro Forma	
No.	No.	Account Name	Per Books	Adjustments	Adjusted	Adjustments	
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		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		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		TOTAL WATER O & M EXPENSES	87,349	1,691	89,040	4,374	93,414

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

Florida Public Service Commission

Schedule: B-6

2 of 2 Page:

Preparer: S Szczygiel

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

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

8 -	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Total
Line A	Acct														Per Books
	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	Annual
	701	Salaries & Wages - Employees	534	800	608	718	913	659	491	1,165	864	1,014	1,164	927	9,858
	703	Salaries & Wages - Officers, Exec.	24	23	17	25	28	22	24	153	30	38	(51)	28	361
	704	Employee Pensions & Benefits	208	193	161	229	221	195	219	212	298	507	430	254	3,127
	710	Purchased Sewage Treatment	-	-			가 설치 💃	-	e de la 📻	1 1 20		Q () 29 =		-	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		, t , - ,	0.00	, r - r - r - -	-					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
	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
	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-		-	-	0
1.00	742	Rental of Equipment	-	-	-				1.1		-	-	-	-	0
	750	Transportation Expenses	206	247	195	220	344	270	234	249	204	286	254	252	2,960
	756	Insurance - Vehicle	28	28	28	28	28	28	28	28	20	20	20	20	304
	757	Insurance - General Liability	113	113	113	113	113	113	113	113	146	146	146	146	1,489
	758	Insurance - Workman's Comp.	10	10	7	11	11	9	10	18	17	21	22	16	161
	759	Insurance - Other	29	29	. 29	29	29	29	29	29	28	28	28	28	340
	760	Advertising Expense	1,5		-	-	-	-	-	-	-	-	-	-	0
-	766	Reg. Comm. Exp Rate Case Amort.	-	-	-	÷.	-	-	9 .		-	· .	-	-	0
	767	Reg. Comm. Exp Other	-	-	- (0.1)	-		405	700	(504)	100	004	10	- 047	
26	770	Bad Debt Expense	276	149	(24)	67	147	165	793	(531)	192	231	12	217	1,694
27 28	775	Miscellaneous Expense	32	29	21	25	61	21	68	28	43	15	1,011	20	1,375
28		TOTAL WATER O & M EXPENSES	7,974	9.996	5,267	5,358	5,638	6,077	8,508	10,365	9,394	5,486	6,515	6,773	87,349

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: Page: B-7 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)
	(1)	(4)	Prior Test	(1)	(5)	(0)
Line	Acct		Year	Test Year		
No.	No.	Account Name	2007	Adjusted	Difference	% Difference
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	- 1
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	- 1 - 1
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	TOTAL	. WATER O & M EXPENSES	74,509	87,677	13,168	17.67%
31			Control of	148		
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

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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

ine	(1) Acct	(2)	(3)) I Maria, i como meser el com presenta						
10.	No.	Account Name	Explanation							
1	601	Salaries & Wages - Employees		repairs costs increased as shown in the dec Other. And previous infomration represents of						
		1								
2	603	Salaries & Wages - Officers, Exec.								
3	604	Employee Pensions & Benefits								
4	610	Purchased Water								
5	615	Purchased Power								
5	616	Fuel for Power Production								
7	618	Chemicals	2007 fiscal expenditure	s only encompassed 8 months to total \$2,0	60 for					
,	010	Onemicals		costs would have been \$3,090. There was						
8	620	Materials & Supplies	Due to Staff facilitating	more repairs as reflected in the decrease in	Contractur					
,	020	Materials & Supplies		y 8 months of '07 being captured.						
9	631	Contractual Services - Engineering								
0	632	Contractual Services - Accounting								
1	633	Contractual Services - Legal								
2	634	Contractual Services - Mgmt. Fees	2000 Tost year increas	ed due to Tri Annual testing. This is Annua	lized over a					
13	635	Contractual Services - Testing		representing 8 months of operations	iized over a					
4	636	Contractual Services - Other								
_	044	Dantal of Building/Book Book								
5	641 642	Rental of Building/Real Prop. Rental of Equipment								
7	650	and the state of t								
8	656	Insurance - Vehicle								
9	657	Insurance - General Liability								
20	658	Insurance - Workman's Comp.								
20	000	msdrance - Workman's Comp.								
21	659	Insurance - Other								
22	660	Advertising Expense								
23	666	Reg. Comm. Exp Rate Case Amort.		man teak is 9 1,646 gp. Etherle 8 gm						
24	667	Reg. Comm. Exp Other								
25	670	Bad Debt Expense								
			× 8							
		Miscellaneous Expense								

Operation & 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.

Opposition than I agreement addressed	(1)	(2)	(3)	(4)	(5)	(6)
			Prior Test			
Line	Acct		Year	Test Year		
No.	No.	Account Name	2007	Adjusted	Difference	% Difference
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	TOTAL	SEWER O & M EXPENSES	83,233	89,040	5,807	7.0%
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

Florida Public Service Commissio

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.

	(1)	(2)	(3)
Line	Acct		
No.	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.
			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
9	720	Materials & Supplies	times. 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	Table Committee
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	
	705	O 1 1 1 1 0 1 1 1 T 1 1 1 1	07 Test year only has 8 months continued Appulated costs would be \$2,207.50
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	
0.4	750	10/2-1-2-2-1- 0-2-2	
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 Nate Case Amort.	
26	770	Bad Debt Expense	Increase in customer write offs to collection agencies due to economic conditions
27	775	Missellaneous Evnence	
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 tyl 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 metho allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test yea revenues for that system. Do not include rate case expense charges.

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

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	Legal						
2	Legar	Holland Knight	300.00	70,350	Lenal		
3	Sub-Total Legal	Holland Kingin	300.00	70,350	_ Legai		
4	Sub-Total Legal			70,000	-		
5	Consulting & Other Expe	orts					
6	Soligaring & Other Expe	Timothy P. Ward, CPA	107.00	85,029	Consulting	Deferred taxes, U&U, EUW, I&I calculations; engineering schedules & appendix; MFR review; Interrogs.	795
		Ronald J. Pasceri	85.00	74,301	Consulting	Witness for Rate Base, tax support, completion of	874
7						supporting workpapers, and analysis of book and tax issues	
		Daniel T. Franceski	85.00	64,732	Consulting	Billing Analyses, MFR and other programming	762
8	0 1 = 1 10 "			004.000	-	development	
9	Sub-Total Consulting			224,063	-		
10	4 0	T					
11	Aqua Services Employee		45.00	0.040	Accounting		470
12	Aqua Services, Inc.	Devine, Brian	45.00		Accounting		179
13	Aqua Services, Inc.	Joyce, Kim	90.00	53,640			596
14	Aqua Services, Inc.	Burns, Kelly	40.00		Accounting		745
15	Aqua Services, Inc.	Hopper, Mary	88.83	52,943			596
16	Aqua Services, Inc.	Bhatti, Nameer	39.21	17,915	Accounting		457
17					-		
18	Sub-Total Aqua Employe	ees		162,344	_		
19							
20	Other						
21	Travel & Fl. meetings/he	arings		20,000			
22	System Maps			5,000			
	PSC Pre-Audit	FL PSC		0			
24	PSC Filing Fee	FL PSC			Filing Fee		
25	Printer - Initial Filing			41,812	Printing, mailing, copies		
26	Notice Requirement			122,000			
27	PwC Review			0			
28	Other Expense			11,200			
29	Sub-Total Other			213,512	-		
30		PAA [X] or Commission He	aring []	670,269	-		
31	Allocation to this Rate Gr		ag[]	0,0,200	=		
32	, incoation to this reace of	Water	Water	Sewer	Sewer		
33		Allocation %	Amount	Allocation %	Amount	-	
34	Allocated Total	1.99%	13,308	1.01%			
35	Amortization of Rate Cas		,-00		3,102		
36	Amortization Period in Y		4		4		
37	Amortization Amount per	_	3,327		1,696		
38	Deferred Rate Case Exp	-	214-1		.,,550	-	
39	=(Allocated Total less firs		4,991		2,543		
40	y	_					
41	Method of Allocation Ret	ween Systems (Provide Cald	culation):				

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.

-	(1)	(2)	(3)	(4)
Line			Total	How often
No.	Date	Description	Cost	to Repeat
1	WATER:			
2	None			
3				
4				
5				
6				
7				
8				
9	TOTAL WATER PROJECTS		0	
10	TOTAL WATER PROJECTS		U	
11	CEWED.			
12 13	SEWER: None			
14	None			
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	(1) Acct	(2) . No.	(3)	(4)	(5) Allocation F	(6) Percentage	(7)	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
													× 1.
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									-	-
. /	618	718	Chemicals									-	-
8	620	720	Materials & Supplies									-	-
9	631 632	731 732	Contractual Services - Engineering Contractual Services - Accounting	0.80%	0.61%	/_	1.41%	# Custs	329	253		582	41,320
10 11	633	733	Contractual Services - Accounting	0.00 /6	0.017	0	1.41/0	# Custs	323	200		502	71,520
12	634	734	Contractual Services - Legal Contractual Services - Mgmt. Fees	0.85%	0.56%	/ 2	1.41%	# Custs	17,957	11,810		29,767	2,116,309
13	635	735	Contractual Services - Testing	0.0570	0.507	0	1.7170	# Oddio	17,007	11,010		20,707	2,110,000
14	636	736	Contractual Services - Other	0.80%	0.61%	6	1.41%	# Custs	5,466	4,200		9,666	687,235
15	641	741	Rental of Building/Real Prop.	0.0070	0.017	0	1.7170	II Guoto	0,100	1,200		-	-
16	642	742	Rental of Equipment									_	_
17	650	750	Transportation Expenses										
18	656	756	Insurance - Vehicle	0.77%	0.619	6	1.38%	# Custs	381	304		685	49,736
19	657	757	Insurance - General Liability	0.84%	0.619		1.45%	# Custs	2,052	1,489		3,542	243,824
20	658	758	Insurance - Workman's Comp.	0.51%	0.389		0.89%	% Labor	218	161		379	42,632
21	659	759	Insurance - Other	0.80%	0.619		1.41%	# Custs	446	340		786	55,596
22	660	760	Advertising Expense									-	_
23	666	766	Reg. Comm. Exp Rate Case Amort									2	-
24	667	767	Reg. Comm. Exp Rate Case Other									\$ 4	-
25	670	770	Bad Debt Expense									2 2	
26	675	775	Miscellaneous Expense									2 1	•
			2										

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	(1) Acct		(3)	(4)	(5) Allocation P	(6) ercentage	(7) es	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
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						.,	0,121		7,072	-
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

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

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

Florida Public Service Commission

Schedule:

B-13

1 of 1

Page: Preparer: R J Pasceri

	(1)	(2)	(3)	(4) His	(5) torical Test Ye	(6) ear	(7)	(8) Pro Forma Ad	
Line		•		Utility	Adjusted	Non-Used	& Useful		N-U & U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANGI	BLE PLANT					- 7		
2	301.1	Organization	0	0	0	0.00%	0	0	C
3	302.1	Franchises	0	0	0	0.00%	0	0	C
4	339.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	C
5	SOURCE	OF SUPPLY & PUMPING PLANT		0					
6	303.2	Land & Land Rights	0	0	0	0.00%	0	0	C
7	304.2	Structures & Improvements	0	0	0	0.00%	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0	0	C
10	307.2	Wells & Springs	2,260	0	2,260	0.00%	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	C
12	309.2	Supply Mains	0	0	0	0.00%	0	0	C
13	310.2	Power Generation Equipment	981	0	981	0.00%	0	0	C
	311.2		1.785	0	1,785	0.00%	0	0	(
14		Pumping Equipment	1,765	0	0,785	0.00%	0	0	(
15	339.2	Other Plant & Misc. Equipment	0	0	0	0.0076	U		
16		TREATMENT PLANT	0	-	0	0.00%	0	0	(
17	303.3	Land & Land Rights	0	0	0				(
18	304.3	Structures & Improvements	1,376	0	1,376	0.00%	0	0	
19	311.3	Pumping Equipment	0	0	0	0.00%	0	0	(
20	320.3	Water Treatment Equipment	414	. 0	414	0.00%	0	0	(
21	339.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	(
22	TRANSM	ISSION & DISTRIBUTION PLANT		0					
23	303.4	Land & Land Rights	0	0	0	0.00%	0	0	(
24	304.4	Structures & Improvements	0	0	0	0.00%	0	0	(
25	311.4	Pumping Equipment	0	0	0	0.00%	0	0	(
26	330.4	Distr. Reservoirs & Standpipes	1,116	0	1,116	0.00%	0	0	(
27	331.4	Transm. & Distribution Mains	7,857	0	7,857	0.00%	0	0	(
28	333.4	Services	1,823	0	1,823	0.00%	0	0	(
29	334.4	Meters & Meter Installations	4,612	0	4,612	0.00%	0	0	(
30	335.4	Hydrants	466	0	466	0.00%	0	0	(
31	336.4	Backflow Prevention	0	0	0	0.00%	0	0	(
32	339.4	Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	(
		AL PLANT	· ·	0	0	0.0070	8.1		`
33			0	0	0	0.00%	0	0	(
34	303.5	Land & Land Rights	0	0	0	0.00%	0	0	(
35	304.5	Structures & Improvements	_	_	0	0.00%	0	0	(
36	340.5	Office Furniture & Equipment	0	0			0	876	(
37	340.51	Computer Equipment	0	6,940	6,940	0.00%	0		(
38	341.5	Transportation Equipment	0	0	0	0.00%		663	
39	342.5	Stores Equipment	0	0	0	0.00%	0	0	(
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0.00%	0	0	(
41	344.5	Laboratory Equipment	0	0	0	0.00%	0	0	(
42	345.5	Power Operated Equipment	0	0	0	0.00%	0	0	, (
43	346.5	Communication Equipment	0	0	0	0.00%	0	0	(
44	347.5	Miscellaneous Equipment	0	0	0	0.00%	0	0	(
45	348.5	Other Tangible Plant	0	0	0	0.00%	0	0	(
46		TOTAL DEPRECIATION EXPENSE	22,688	6,940	29,628	-	0	1,539	(
47 48		TOTAL DEFRECIATION EXPENSE	22,000	0,340	23,020	5 kg -	8		
49	407301	(LESS) AMORTIZATION OF CIAC	(16,706)		(16,706)		0	0	
50 51		NET DEPRECIATION EXPENSE	5,982	6,940	12,922	. ja 📑	0	1,539	(

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

NET DEPRECIATION EXPENSE

Schedule: B-14 Page: 1 of 1

Page: 1 of 1 Preparer: R J Pasceri

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account. (5) (8) (9) (2)(3)(4) Historical Test Year 2007 Pro Forma Adjustments Line Non-Used & Useful N-U & U Utility Adjusted Adjustments Expense Expense Expense No Account No. and Name Expense Expense INTANGIBLE PLANT 351.1 Organization 0.00% 352.1 Franchises 0.00% Other Plant & Misc. Equipment 0.00% 389.1 **COLLECTION PLANT** 353.2 Land & Land Rights 0.00% 354.2 Structures & Improvements 0.00% 355.2 Power Generation Equipment 0.00% Collection Sewers - Force 360.2 0.00% 1 275 1.275 361 2 Collection Sewers - Gravity 15,013 15,013 0.00% 362.2 Special Collecting Structures 3,150 3,150 0.00% Services to Customers 0.00% 363.2 16,789 16,789 364.2 Flow Measuring Devices 0.00% Flow Measuring Installations 365.2 0.00% 389.2 Other Plant & Misc. Equipment 0.00% SYSTEM PUMPING PLANT 353.3 Land & Land Rights 0.00% Structures & Improvements 0.00% 355.3 Power Generation Equipment 0.00% 370.3 Receiving Wells 0.00% 371.3 Pumping Equipment 0.00% 389.3 Other Plant & Misc. Equipment 0.00% TREATMENT AND DISPOSAL PLANT 353.4 Land & Land Rights 0.00% 354.4 Structures & Improvements 1.644 1,644 0.00% 355.4 Power Generation Equipment 3,301 3,301 0.00% Treatment & Disposal Equipment 380.4 28,953 0.00% 28.953 381.4 Plant Sewers 0.00% 382.4 **Outfall Sewer Lines** 0.00% 389.4 Other Plant & Misc. Equipment 0.00% RECLAIMED WATER TREATMENT PLANT 353.5 Land & Land Rights 0.00% Structures & Improvements 0.00% 355.5 Power Generation Equipment 0.00% 371.5 Pumping Equipment 0.00% 374.5 Reuse Distribution Reservoirs 0.00% 380.5 Treatment & Disposal Equipment 0.00% 381.5 Plant Sewers 0.00% Other Plant & Misc. Equipment 389 5 0.00% RECLAIMED WATER DISTRIBUTION PLANT 352.6 Franchises 0.00% 353.6 Land & Land Rights 0.00% 354.6 Structures & Improvements 0.00% 355.6 Power Generation Equipment 0.00% 366.6 Reuse Services 0.00% 367.6 Reuse Meters & Meter Installations 0.00% 371.6 Pumping Equipment 0.00% 375 6 Reuse Transmission & Distr. Sys. 0.00% 389.6 Other Plant & Misc. Equipment 0.00% **GENERAL PLANT** 353.7 Land & Land Rights 0.00% Structures & Improvements 354.7 0.00% 390.7 Office Furniture & Equipment 0.00% 390.71 Computer Equipment 3,537 0.00% 3.537 391.7 Transportation Equipment 0.00% 392.7 Stores Equipment 0.00% Tools, Shop & Garage Equipment 393.7 0.00% 394.7 Laboratory Equipment 0.00% 395.7 Power Operated Equipment 0.00% 396.7 Communication Equipment 0.00% 397.7 Miscellaneous Equipment 0.00% 398.7 Other Tangible Plant 0.00% TOTAL DEPRECIATION EXPENSE 70,125 3,537 73,662 407321 (LESS) AMORTIZATION OF CIAC (36,227)(36,227)

3,537

37,435

33,898

Taxes Other Than Income

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Florida Public Service Commission

Schedule:

B-15

Page: Preparer: 1 of 1

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) (2) Description	(3) Regulatory Assessment Fees (RAFs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
Wate	r			10.050		51,630
1	Test Year Per Books	6,130	1,643	43,856		51,030
2					and pear which	
3	Adjustments to Test Year (Explain)	(107)			t of polyular -	(107)
4	RAF on Adj'd Rev - RAF Per Books	(107)		(491)	1 (0.3 that \$6) 1 (1.5 th)	(491)
5	Property Tax Reclass & NU&U Adj		179	,		179
6	Payroll Adjustments	(107)	179		0	(420)
7	Total Test Year Adjustments	6,023	1,822		0	51,210
8	Adjusted Test Year	0,023	1,022	10,000	Response to the	A L
9	D. F. Adiustosente (Evoloin)				in contract against	
10	Pro Forma Adjustments (Explain)		401			401
11	Payroll Tax Adjustments Pro Forma Plant in Service Addition	e	10.	0		0
12 13	Total Pro Forma Adjustments	0	401		0	401
14	Adjusted Pro Forma	6,023	2,223	3 43,365	0	51,611
15	Adjusted Fro Forma				padic myyak hiji	KN - 4 302 1.01
16	RAFs Assoc. with Revenue Increase	3,395				3,395
17	TAL 3 A330C. WILL TREVEILE MET GGG	-,			A CALIFFE TO USE OF A CONTROL O	
18	Total Pro Forma	9,419	2,223	3 43,365	0	55,007
				Thermal The	paradores sa rev	
Sew	T	3,584	1,123	3 0		4,706
19	Test Year Per Books	3,304	1,120	0	319 49-3 (L)	.,
20	A II . (Test Vees (Evelsin)				Books Straight	
21	Adjustments to Test Year (Explain)	13				13
22	RAF on Adj'd Rev - RAF Per Books Property Tax Reclass & NU&U Adj	13		491	20 Salveri I., 10 L. 1	491
23	Payroll Adjustments		88		erregive vitiniste	89
24 25	Total Test Year Adjustments	13	89		0	593
26	Adjusted Test Year	3,597	1,212	2 491	0	5,299
27	Adjusted Test Tear					
28	Pro Forma Adjustments (Explain)				alice din a elimina	
29	Payroll Tax Adjustments		203	3	7,34	203
30	Pro Forma Plant in Service Addition	S		0		0
31	Total Pro Forma Adjustments	0	203	3 0	0	203
32	Adjusted Pro Forma	3,597	1,41	4 491	0	5,502
33		0), ser	Apply to the sold	
34	RAFs Assoc. with Revenue Increase	5,191				5,191
35	Total 37,0000. That I to Total and I to Total					
36	Total Pro Forma	8,787	1,41	4 491	0	10,692

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

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

Fairways at Mt. Plymouth TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
December of Total Income Total Provision	0.4	77
Reconciliation of Total Income Tax Provision	C-1	77
State and Federal Income Tax Calculation	C-2	78
Schedule of Interest in Tax Expense Calculation	C-3	79
Book/Tax Difference - Permanent	C-4	81
Deferred Income Tax Expense	C-5	82
Accumulated Deferred Income Taxes	C-6	83
Investment Tax Credit	C-7	86
Parent Debt Information	C-8	90
Income Tax Returns	C-9	91
Miscellaneous Tax Information	C-10	92

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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		Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er						
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)	*
r.							
Sew	er						
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 Scheds: B-1, B-2

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

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.

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

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1 2	Taxable Operating Income before Interest Less: Interest Charges	(8,379) 0	(12,924) (6,413)	(21,303) (6,413)		(31,865) (6,709)	(54,140)	(5,532) (7,335)	(59,672) (7,335)	, , , , , , ,	(65,033) (7,418)	,
3	Taxable Income	(8,379)	(19,337)	(27,716)	(10,858)	(38,574)	(54,140)	(12,867)	(67,008)	(5,443)	(72,451)	Σ
6 7 8 9	Schedule M Adjustments Permanent Differences Timing Differences Total Schedule M Adjustments	- - 0	(1,100)	0 (4,756 (4,756		0 (4,756) (4,756)	0	0 (10,369) (10,369)	(10,369) (10,369)		0 (10,369) (10,369)) C-5
10	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 14 15	State Income Taxes	5.5% (461)		5.5% (1,263		5.5% (1,860)	5.5% (2,978)		5.5%		5.5% (3,415)	
16 17	Federal Taxable Income	(7,918	(13,779)	(21,697	(10,261)	(31,959)	(51,162)	(2,361)	(53,524)	(5,144)	(58,667))
18 19 20	Federal Tax Rate Federal Income Taxes	35.0% (2,771		35.0% (7,594		35.0% (11,185)	35.0% (17,907)		35.0% (18,733)		35.0% (20,534)	
21 22	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
23	Current Federal Income Taxes	(2,771) (4,823)	(7,594) (3,591)	(11,185)	(17,907	(826)	(18,733)	(1,800)	(20,534))
25	Summary: Current State Income Tax	(461) (802)	(1,263	(597)	(1,860)	(2,978) (137)	(3,115	(299)	(3,415))
27	Current State Income Tax Current Federal Income Tax	(2,771	,	(7,594		(11,185)	(17,907		(18,733	,	(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)	<u> </u>

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.

	(1)	2)	(3)	(4) Water	(5)	(6)	(7)	(8) Sewer	(9)	(10)
Line			Test Yr	Test Yr	Test Yr	-	Test Yr	Test Yr	Test Yr	Supporting
No.	Description		Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt		0	6,352	6,352	Note*	0	7,305	7,305	Note*
2	Amortization of Debt Premium,		0	0	0		0	0	0	
3	Discount and Expense Net 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	_

NL	Y for Option 2 Companies (s	see Sch. C-7	()	Water				Sewer			5 110 1
					Total	Debt Only				Total	Debt Onl
					Weighted	Weighted			100	Weighted	Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt										
9	Short-Term Debt			Not Applica	able				Not Applic	cable	
0	Preferred Stock										
11	Common Equity										
	common Equity										
12	Total				11. br. 10.				_		
				_							
3	ITC (from D-1, Line 7)										
4	Weighted Debt Cost (From	Line 12)							_		
5	Interest Adjustment (To Lir	ne 6)		-			*				

* Note: Calculations for utility adjusted interest:				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	322,207	MINISTER STATE OF THE STATE OF	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 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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		Test Yr Adjusted	Pro Forma Adjustments		Supporting Schedules
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	

NL	Y for Option 2 Companies (see Sch. C-7	7)	Water			7.31	Sewer		12,75 9, 113	
	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
			27.1					24 _ 10 <u>1</u>			92-1
8	Long-Term Debt										
9	Short-Term Debt			Not Applica	able	- 1			Not Applic	cable	
0	Preferred Stock					11000					
11	Common Equity	-								7-1 71 ft - 40	
2	Total			=					=		
3	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From	Line 12)				- 1					
15	Interest Adjustment (To Lin			-		- 1	_		Taller may		

Note: Calculations for utility adjusted interest:				
- interest	Water		 Sewer	the forest
Rate Base (Sch. A-1, A-2)	334,889	Correction and the second	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	10 C, 140 70	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
WATE	R		
1			
2 1	None		
3			
4 T	Γotal		0
SEWE	R		
5			
	None		
7			
8 T	Γotal		0

Deferred Income Tax Expense

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule:

C-5

Page:

1 of 1

Preparer:

W Jerdon

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	e a distribution de la companya de							Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expens	e):						
3	Tax Depreciation & Amortization	5,982	8,930	14,912	33,898	7,875	41,774	
4 5	Book Depreciation & Amortization	5,982	6,940	12,922	33,898	3,537	37,435	B-13,14
6 7	Depreciation Difference	0	1,990	1,990	0	4,339	4,339	
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	Tatal Timina Difference (Ta O 2)		(4.750)	(4.750)		(40.000)	(40.200)	
13 14	Total Timing Differences (To C-2)	0	(4,756)	(4,756)	0	(10,369)	(10,369)	
15	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
16 17	State Deferred Taxes	0	(262)	(262)	0	(570)	(570)	
18 19	Timing Differences for Fed. Taxes	0	(4,494)	(4,494)	0	(9,799)	(9,799)	
20	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
21 22	Federal Deferred Taxes	0	(1,573)	(1,573)	0	(3,429)	(3,429)	
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

Schedule: Page:

C-6 1 of 3

Historical Test Year Ending April 30, 2010

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)
	, ,		count No. 283			Account No.	. ,	, ,	, ,	, ,
Line		Defe	rred Tax Liabili	ty			_	Net Defe	erred Income	Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
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
SEWE	R									
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)
		Acc	count No. 2830	6
		Deferre	ed State Tax Lia	ability
			Current	21 (20 3)
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	ER			
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
SEWE	ER .			
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)
		Acc	count No. 2830	5
		Deferred	Federal Tax L	iability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	ER			
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
SEWE	ER			
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		
		_	Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	- F
Line	Е	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year E	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

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		
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	4,	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

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.

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: C-7

Page: 4 of 4 Preparer: W Jerdon

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

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**.

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Average	% of	Cost	Weighted	Supporting
No.	Description	Amount	Total	Rate	Cost	Schedules
1 2	Long-Term Debt Short-Term Debt		See Note			
3 4	Preferred Stock Common Equity (State Retained Earnings Separately - Parent Only)		See Note			
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total =	0	1		0	
	Parent Debt Adjustment Calculation					
9	Weighted Cost of Parent's Debt (Line 1 & 2 Effective consolidated tax rate Parent's Tax Deduction on Debt Interest Water	, col. 5)	0			From B-1
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0			
	(to C-1) Allocation to subsidiary at		0			A-17
	Sewer					
13						D-1
14	Parent Debt Adjustment (to C-1) (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.

> 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

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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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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: Preparer: 1 of 2 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)
		Reconciled			Weighted		
Line		To Test Yr		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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%		-
	•			-			-
SEW	/ER						
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%		_
	•			-			=
COM	IPOSITE WATER & SEWER						
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 2 of 2

Page: 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) Reconciled	(3)	(4)	(5)	(6)	(7)
Line		To Pro Forma		Cost	Weighted		0
			D-4:-		Cost	0 1	Supporting
WAT	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
		100,000	00.000/	E 400/	4.070/		
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%		
0514	(FD						
SEW		4.45.040	20.440/	F 400/	0.000/		D 0
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 15	Accumulated Deferred Income Taxes	(3,939)	-1.06%	0.00%	0.00%		D-2
16	Total	372,067	100.00%		7.98%	101	- -
COM	POSITE WATER & SEWER						
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	Tooling and Dolotton months Taxob	(0,000)	0.0270	0.0070	0.0070		
24	Total	706,956	100.00%		7.94%	56,128	-
24	rotai	700,000	100.0070		7.0-70	00,120	:

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 1 of 1

Page: 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)
	()	100	Reconciliation	Reconciled	Reconciled	
Line		Test Year	Adjustments	To Test Yr	To Pro Forma	Supporting
No.		Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er ·					
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
Sew	er					
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

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

^{*} List corresponding adjustments to rate base below:

Preferred Stock Outstanding

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

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.

Florida Public Service Commission

Schedule:

D-3 1 of 1

Page:

Preparer:

D Moy Kelly

												and the second of the second	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Call Provis.	Principal	Principal	(Discount) or	(Discount) or	Issuing Exp.	Issuing Exp.		Rate (Contract	Dollar Divd.	Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.		Associated			On Face	Cost Rate
No.	Years of Life	Issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Face Value)	Value (11)x(5)	(12)/(10)

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

D-4

Page:

1 of 1

Preparer: D Moy Kelly

Utility [X] or Parent [X]

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

	(1)	(2)	(3)	(4)	(5)
	Total			Effective	
	Interest	Maturity	Average Amt	Cost	Supporting
Lender	Expense	Date	Outstanding	Rate	Schedule(s)
There is no Short Term Debt for t	his subsidia	ry nor its	parent		
Total	0			0.00%	
	There is no Short Term Debt for t	Total Interest Lender Expense There is no Short Term Debt for this subsidia	Total Interest Maturity Lender Expense Date There is no Short Term Debt for this subsidiary nor its	Total Interest Maturity Average Amt Expense Date Outstanding There is no Short Term Debt for this subsidiary nor its parent	Total Interest Maturity Average Amt Cost Expense Date Outstanding Rate There is no Short Term Debt for this subsidiary nor its parent Effective Outstanding Average Amt Cost Expense Date Outstanding Rate

Florida Public Service Commission

Schedule:

D-5 1 of 2

Page: Preparer:

D Moy Kelly

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

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

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

Preparer:

Utility[] or Parent[X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
							Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.			Effective
					Principal Amt.	Principal	Outstanding	Disc.(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Interest	Total	Cost Rate
Line					Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Interest Cost	(11)/
No.	Description, Years of Life, Co	upon Rate	Issue Date,	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((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	-0	· •	-	-,	-	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		-	-	-	<u>.</u>	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

01

Cost of Variable Rate Long-Term Debt

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

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.

Florida Public Service Commission

Schedule: Page: D-6 1 of 2

Preparer:

D Moy Kelly

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

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

Utility [] or Parent [X]

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

Florida Public Service Commission

Schedule:

D-6 2 of 2

Page: Preparer:

D Moy Kelly

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Fairways at Mt. Plymouth

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

D-7

Page:

1 of 1

Preparer:

S Szczygiel

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	(5) Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3-4)
	All FL Systems	,			
1	Apr-2009	89,863	5,736	5,446	90,152
2	May-2009	90,152	5,127	5,464	89,816
3	Jun-2009	89,816	3,344	10,005	83,154
4	Jul-2009	83,154	2,943	3,626	82,472
5	Aug-2009	82,472	3,241	2,637	83,075
6	Sep-2009	83,075	3,679	3,756	82,998
7	Oct-2009	82,998	3,713	5,682	81,030
8	Nov-2009	81,030	2,681	1,922	81,788
9	Dec-2009	81,788	3,938	3,609	82,117
10	Jan-2010	82,117	4,058	3,258	82,918
11	Feb-2010	82,918	4,567	3,168	84,316
12	Mar-2010	84,316	4,201	2,222	86,295
13	Apr-2010	86,295	2,861	3,471	85,685
14	Average				84,294
15				•	
16	Allocation to this Rate Grou	р		% Customers	Allocation
17				of all-FL	
18			Water	1.19%	1,007
19					
20			Sewer	0.61%	513

Fairways at Mt. Plymouth RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Schedule - Water	E-1w	107
Rate Schedule - Sewer	E-1s	108
Revenues at Present & Proposed Rates - Water	E-2w	110
Revenues at Present & Proposed Rates - Sewer	E-2s	114
Customer Monthly Billing Schedules	E-3	118
Miscellaneous Service Charges	E-4	119
Miscellaneous Service Charge Revenue	E-5	123
Public Fire Hydrants Schedule	E-6	124
Private Fire Protection Service	E-7	125
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Tax or Franchise Fee	E-9	127
Service Availability Charges	E-10	128
Guaranteed Revenues Received	E-11	129
Class A Utility Cost of Service Study	E-12	130
Billing Analysis	E-14	131

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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

de	(1)	(2)	(3)	(4)	(5)	(6)	(7) Proposed
ne	Class Mater Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Prior to Filing	Interim Rates	Consolidated Rates
0.	Class/Meter Size	Period 1	Period 2	renod 5	torning	rates	raics
1	Residential	7.50	7.50		7.59	10.97	17.66
2	5/8" X 3/4"	7.50	7.59	, -	7.59	10.97	
3	3/4"	-	, =	-0	-	-	26.48
4	1"	-	1-	_	-	-	44.14
5	1-1/2"		-	-	-	-	88.28
6	2"	-	-	, -a	-	1 1	141.24
7	3"	-	-	-	-		282.49
8	4"	-	-	-	-	_	441.39
9	6"		-	-	-	-	882.78
0	8"	_		-	-	-	1,412.44
1	10"	-	_	-	300	-	2,030.39
2	Gallonage Charge						
3	Block 1	1.75	1.77	-	1.77	2.56	6.49
4	Block 2	1.75	1.77	-	1.77	2.56	9.73
5	Block 3	1.75	1.77	_	1.77	2.56	12.98
6	Note: Current Res Blocks			10k: Proposo			
7		are U-SKGais, S)-10K, and >	iok, Fiopose	d blocks are c	r-o KGais, 0-1	zn, and - rzn
8	General Service						
9	5/8" X 3/4"	7.50	7.59	-	7.59	10.97	17.66
0.2	3/4"	-	-	g - g	-	-	26.48
1	1"	-	-		-	-	44.14
2	1-1/2"		-	-	-	-	88.28
23	2"	-	-	1_0	-	-	141.24
4	3"	-		_		, <u>+</u> , -,	282.49
25	4"	_	-	-	2,500		441.39
26	6"	_	-	-	_		882.78
27	8"	_	_	-	_	·	1,412.44
28	10"	_	_			_	2,030.39
29	Gallonage Charge	1.75	1.77	_	1.77	2.56	6.98
30		1.10	1.77		1.77	2.00	0.50
31	Irrigation						
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
	4"	7.50	7.59	_	7.59	_	441.39
39	Gallonage Charge	7.50	7.00		7.00		441.00
10	Block 1	1.75	1.77	9	1.77	_	6.49
	Block 2		2.02	0	2.02	-	
11		2.00		-		-	9.73
12	Block 3	2.50	2.53	-	2.53	-	12.98
13	Block 4	3.00	3.03		3.03	2.56	
14 15	Note: Current Irr Blocks and	e 0-5KGals, 5-1	10k, 10-15k,	and >15k; Pr	oposed Block	s are 0-6 kGa	ls, 6-12K, >12l
16	Private Fire Protection						44 77
17	2"	-	-	-	-	-	11.77
18	3"	, , - <u>-</u> ,	-	-		-	23.54
19	4"	-	-	-		-	36.78
50	6"	-		-	-	-	73.57
51	8"		-		-	-	117.70
52	10"	-	-	-	i =-	-	169.20

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Proposed
Line		Test Year	Test Year	Test Year	Prior	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	Period 3	to Filing	Rates	Rates
1	Residential	22 3					104 710, 1277000
2	All Meter Sizes	12.50	12.65	-	12.65	29.31	37.87
3							
4	Gallonage cap (gallons)	6,000	6,000	-	6,000	6,000	6,000
5	Gallonage Charge, Capped	3.75	3.80	-	3.80	8.80	9.53
6							
7							
8	General Service						
9	5/8" X 3/4"	12.50	12.65		12.65	29.31	37.87
10	3/4"	,	-		v _	_	56.81
11	1"	-	-	1-,	-	7,775	94.68
12	1-1/2"					-	189.36
13	2"	-	-	_	_	-	302.97
14	3"	, , , , , , , , , , , , , , , , , , , ,				-	605.94
15	4"			XI. 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		a sware Erit	946.78
16	6"	-	-	-	-		1,893.57
17	8"	, , - .	-	, , , -	7 5 7 -	-	3,029.70
18	10"	-	-	, , , ,	-	-	4,355.20
19	Gallonage charge	3.75	3.80	-	3.80	8.80	11.43
20	3,275						
21	Flat Rate						
22	(Only Systems with FR custome	ers; list of al	I Flat Rates is	s on Page 2.)		
23	Residential Wastewater Only	(RWO)					
24							
25							
26							
27							
28							
29	All Systems Proposed Res						73.91
30	Gen. Srvc. Wastewater Only						
31	All Systems Proposed Gen Srve	C					475.78
32	Reuse per Sprinkler Head		-		, .	-	0.50
33	Reuse Flat Rate		-		;a . =		-

50% BFC

Rate Schedule - Sewer

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS Historical Test Year Ending April 30, 2010 Schedule: E-1s Page: 2 of 2 Preparer: T Rendell

Water[] or Sewer[X]

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

(1)
(3)
(4)

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

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: Page: Preparer:

E-2w 1 of 4 T Rendell

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

No. 1 2 3 4 5	Class/Meter Size Residential			Effctv. Test	Test Year	Adjusted	Adjusted	Rate Prior	(9) Revenue at	(10)	(11) Repressed	(12) Proposed	(13)
1 2 3 4		Bills							r to r criac at	r roi oima	1166163360	rioposed	Revenue at
2 3 4	Residential		in 1,000 gai.	Year Rate	Revenue	Bills	Cons	to Filing				RateW/Rprsn	
3									1175343	a to sage		1.50-7-15-1 117	Balter and take
4	5/8" X 3/4"	2,717		7.55	20,505	2,717		7.59	20,625			17.66	47,990
	3/4"	0		-	0	0	9.9	-	0			26.48	0
5	1"	0			0	0			0			44.14	0
2.0	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	Gallonage	Note: Curr	ent Res Blo	cks are 0-5k0	Gals, 5-10k,	and >10k; I				2k, 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	0.747	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	General Service	_											
. 17	5/8" X 3/4"	0		-	0	0		7.59	0			17.66	0
18	3/4"	0		7	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
	2"	0		-	0	0		-	0			141.24	0
	3"	0		-	0	0		1.7	0			282.49	0
23	4"	0		-	0	0		-	0			441.39	0
	6"	0		-	0	0		-	0			882.78	0
25	8"	0			0	0			0			1,412.44	0
26	Gallonage		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	1141												
	Irrigation 5/8" X 3/4"	2.541		7.55	19.172	2.544	ALA	7.50	40.005			47.00	44.070
32			ant Im Diagle	r.55 s are 0-5kGa		2,541	NA 15(:: O	7.59	19,285	0.404	1 - 101	17.66	44,870
33	Gallonage Block 1	ivote. Curr	10,148	1.76	17,853	-15K, and 2	10,148	1.77		s, 6-12K, and 11.946		0.40	40.050
34	Block 2		7,923	2.01	15,913		7,923	2.02	17,962 16,004	8,544	7,436 5,318	6.49	48,259 51,747
35	Block 3		5,328	2.51	13,383		5,328	2.53	13,480	10,688	6,653	9.73	
36	Block 4		7,779	3.01	23,419		7,779	3.03	23,570	0,000	0,003	12.98	86,354
	Total Irrigation	2,541	31,177	3.01	89,740	2,541	31,177	3.03	71,015	31,177	19,407	-	231,230
	Average Bill	2,041	31,177	-	35.32	2,541	31,177	-	27.95	31,177	19,407	-	91.01
39	Average biii				30.32				27.33				91.01
	Fire Protection												
-	2"	0	NA		0	0			0			11.77	0
	3"	0	NA		0	0			0			23.54	0
	4"	0	NA	_	0	0		_	0			36.78	0
	6"	0	NA	_	0	0			0			73.56	- 0
	8"	0	NA	_	0	0		-	0			117.70	0
	10"	0	NA	_	0	0		_	0			169.20	0
	Total Fire Protect	0	NA	_	0	-	NA	-	0	NA		100.20	0
	Average Bill			_	-	-		-				-	
49	3												
	Subtot Billd Rev	5,258	44,456	_	133,621	5,258	44,456	-	115,143	44,456	31,688	-	366,516
	Unbilled Revenues				-			-	-	,		-	-
	Guaranteed Rever				-				-				1 6
	Misc. Service Cha				225				330				330
54	Tot Billed Rev			-	133,846			-	115,473			_	366,846
	Booked Revenue	per GI		-	136,226			-				=	000,0
	Adjustments to Bo				0								
	Bkd Rev Adjstd			-	136,226								
	Difference			0	(2,380)	-1.7%							
20													

F-2w

Fairways at Mt. Plymouth Docket No. 100330-WS

Out of Period Adjs

Total Adjustments

Accounting Adjustments

54

55

04/01/09 to 10/28/09

Schedule Period 1: Water [X] or Sewer []

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

2 of 4 Page: Preparer:

Schedule:

T Rendell

(3) (4) (5) Number Consumption Period 1 Period 1 Line Revenue No. Class/Meter Size Bills in 1,000 gal. Rates Residential 9,989 7 50 1,332 2 5/8" X 3/4" 0 3/4" 0 3 4 5 0 0 0 0 1-1/2" 6 0 0 3" 0 0 8 4" 0 9 Gallonage 6.332 1.75 11,080 10 Block 1 1.75 0 11 12 Block 2 0 0 Block 3 0 1.75 13 Total Residential 1,332 6,332 21,069 14 Average Bill 15.82 15 16 General Service 17 5/8" X 3/4" 3/4" 0 0 7.50 0 18 19 0 1" 0 20 1-1/2 0 0 0 0 22 3" 0 23 24 25 4" 0 0 6" 8" 0 0 0 0 26 Gallonage 1.75 27 Total General Sei 0 0 0 28 Average Bill 30 Irrigation 5/8" X 3/4" Gallonage 31 1,250 7.50 9,374 32 5,452 33 Block 1 1.75 9.542 34 4,529 9.058 Block 2 2.00 35 Block 3 3,242 2.50 8,105 36 Block 4 5,015 3.00 15,044 37 Total Irrigation 1,250 18,238 51,123 38 Average Bill 40.90 39 40 Fire Protection 41 42 2" 0 NA 0 0 0 NA 0 43 4" NA 44 6" NA 0 45 8" 0 NA 0 46 10" NA 0 47 Total Fire Protect 0 48 Average Bill 49 50 Subtot Billd Rev 2,582 24,570 72,192 51 52 Adjustments to Booked Revenue 53 Abatements 0

0

0

0

Fairways at Mt. Plymouth Docket No. 100330-WS

Schedule Period 2:

10/29/09 to 04/30/10

Schedule: Page: Preparer:

E-2w 3 of 4 T Rendell

Water [X] or Sewer []

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

	(1)	(2)	(3)	(4)	(5)
Line		Number	Consumption	Perod 2	Perod 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	1,386		7.59	10,517
3	3/4"	0		100	0
5	1"	0		-	0
	1-1/2"	0		-	0
6	2"	0		-	0
7	3"	0		-	0
8	4"	0			0
9	Gallonage		0.047		
10	Block 1		6,947	1.77	12,296
11	Block 2		0	1.77	0
12	Block 3		0	1.77	0
13	Total Residential	1,386	6,947	_	22,812
14	Average Bill				16.46
15					
16	General Service			7.50	
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
	4"	0			0
	6"	0			0
	8" _	0		4.77	0
	Gallonage		0	1.77	0
	Total General Sei	0	00	-	0
	Average Bill				-
29 30	Irrigation				
	5/8" X 3/4"	1,291		7.59	9,798
32	Gallonage	1,291		7.59	9,790
33			4,695	1.77	8,311
34	Block 1 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
	Total Irrigation	1,291	12,939	3.03	38,617
	Average Bill	1,231	12,555	-	29.91
39	Average bill				23.31
	Fire Protection				
	2"	0	NA		0
	3"	0	NA	_	0
	4"	0	NA	-	0
	6"	0	NA	_	0
	8"	0	NA		0
			NA	_	0
	10"	()			
46	10" Total Fire Protect	0		_	0
46 47	Total Fire Protect	0	NA	_	0
46 47 48				-	- 0
46 47 48 49	Total Fire Protect_ Average Bill	0	NA	-	-
46 47 48 49 50	Total Fire Protect			=	61,429
46 47 48 49 50 51	Total Fire Protect_ Average Bill Subtot Billd Rev_	2,677	NA 19,886	-	-
46 47 48 49 50 51 52	Total Fire Protect_ Average Bill Subtot Billd Rev_ Adjustments to B	2,677	NA 19,886	=	61,429
46 47 48 49 50 51 52 53	Total Fire Protect_ Average Bill Subtot Billd Rev_ Adjustments to B Abatements	0 2,677 Booked R	NA 19,886	-	61,429
46 47 48 49 50 51 52 53 54	Total Fire Protect_ Average Bill Subtot Billd Rev_ Adjustments to B	0 2,677 Booked R	NA 19,886	=	61,429

E-2w Schedule: T Rendell

Fairways at Mt. Plymouth

Docket No. 100330-WS

Schedule Period 3: NA

Water [X] or Sewer []

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

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

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.

6 7	Class/Meter Size Residential 5/8" X 3/4" 3/4" 1" 1-1/2" 2" 3" 4" Gallonage cap (gallons) Capped Usage Usage Above Cap Total Residential	7 Est Yr Bills 2,718 0 0 0 0 0	in 1,000 gal.	Effctv. Test Year Rate 12.58 - - -	Test Year Revenue 34,178 0 0 0	Adjusted Bills 2,718 0	Usage	to Filing 12.65 12.65	Revenue at Rate Prior 34,378 0	Rate 37.87 37.87	Proposed 102,917
2 3 4 5 6 7 8 9 10 11	5/8" X 3/4" 3/4" 1" 1-1/2" 2" 3" 4" Gallonage cap (gallons)	0 0 0 0		12.58 - - - -	0	2,718		12.65	34,378	37.87	102,917
3 4 5 6 7 8 9 10	3/4" 1" 1-1/2" 2" 3" 4" Gallonage cap (gallons) Capped Usage Usage Above Cap	0 0 0 0		12.58 - - - -	0	0					
4 5 6 7 8 9 10 11	1" 1-1/2" 2" 3" 4" Gallonage cap (gallons) Capped Usage Usage Above Cap	0 0 0		-	0						
5 6 7 8 9 10	1-1/2" 2" 3" 4" Gallonage cap (gallons) Capped Usage Usage Above Cap	0 0 0		-		0			U	3/.0/	0
6 7 8 9 10	2" 3" 4" Gallonage cap (gallons) Capped Usage Usage Above Cap	0		-	0	0		12.65	0	37.87	0
7 8 9 10	3" 4" Gallonage cap (gallons) Capped Usage Usage Above Cap	0		-		0		12.65	0	37.87	0
8 9 10 11	4" Gallonage cap (gallons) Capped Usage Usage Above Cap				0	0		12.65	0	37.87	0
9 10 11	Gallonage cap (gallons) Capped Usage Usage Above Cap	0		-	0	0		12.65	0	37.87	0
10 11	Capped Usage Usage Above Cap			-	0	0		12.65	0	37.87	0
11	Usage Above Cap	1.77	6,000				6,000				
			12,120	3.77	45,744		12,120	3.80	46,057	9.53	115,507
	Total Pacidostial	1-	1,005				1,005				
13	rotal Residential	2,718	13,125	_	79,922	2,718	13,125		80,436		218,425
14 15	Average Bill			-	29.41				29.60	4.545.3	80.37
	General Service										
	5/8" X 3/4"	0			0	0		10.05	0	07.07	
	3/4"	0		-	0	0		12.65	0	37.87	0
	1"	0		-	0	0		-	0	56.81	0
	1-1/2"	0		-	0	0		-	0	94.68 189.36	0
	2"	0		-	0	0		-			0
	3"	0		-	0	0		-	0	302.97	0
	3 4"	0			0	0			0	605.94	0
23 24	4									946.78	
	Gallonage		0	-	0		0	3.80	0	11.43	0
27											
28	Total General Serv	0	0		0	0	0		0		0
	Average Bill				-			3	-		2
30											
31	Flat Rate										
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		771.1
	Gallonage		0	-	0				0		0
42				· · · · · · · · · · · · · · · · · · ·							asi e-ca aga a
	Total Wastewater Only	0	0	_	0	0	0		0		0
	Average Bill				-				-, , ,		- 10 001
45									0.10	0.50	
	Sprinkler Heads	0	NA	-	0	0		-	0	0.50	0
	Reuse	0	NA		0	0			0	1	0
	Total Flat Rate	0	0	_	0	0			0		0
49											
50		0.740	10.105	-	70.000				00.400		240 405
51	Subtotal Billed Rev_	2,718	13,125	_	79,922				80,436		218,425
	Unbilled Revenues				0				. 0		0
	Guaranteed Revenues				0				0	¥	0
	Misc. Service Charge			_	0				0		0
55	Total Billed Revenue			_	79,922				80,436		218,425
	Booked Revenue per GL			_	79,634						
	Adjustments to Booked			_	0						
	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: Page: E-2s 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.

	(1)	(2)	(3)	(4)	(5)
Line		Test Yr	Usage	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential			10.50	40.055
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	
6	2"	0		12.50	0
7	3"	0		12.50	0
8	4"	0	6.000	12.50	
9	Gallonage cap (gallons)		6,000	2.75	23,514
10	Capped Usage		6,270	3.75	23,514
11	Usage Above Cap		0		
12	Tatal Danidantial	1 222	6 270		40.460
13	Total Residential	1,332	6,270		40,169
14	Average Bill				30.15
15	Company Compiler				
16	General Service	0		10.50	0
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	2 "			0.75	
25	Gallonage		0	3.75	0
26					
27	T. 10			-	
28	Total General Serv	0	0		0
29	Average Bill				-
30					
31	Flat Rate				
32	Res. Wastewater Only				
33					0
34					0
35					0
36					0
37	E				0
38	Subtot Res Flat Rate	0			0
39	Cmrl. Wastewater Only	0		511.98	0
40	-				
41	Gallonage				
42	-				
43	Total Wastewater Only	0	0		0
44	Average Bill				-
45					
46	Sprinkler Heads	0	NA	-	0
47	Reuse	0	NA	-	0
18	Total Flat Rate	0	0	-	0
19					72
0					
1	Subtotal Billed Rev	1,332	6,270	-	40,169
2	:			=	
53	Adjustments to Booked	Revenue			
54	Abatements				0
55	Out of Period Adjs				0
56	Accounting Adjustments				0
57	Total Adjustments			-	0
	roun Aujustinellis			_	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: Page: Preparer:

E-2s 3 of 4

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.

Cher	(1)	(2)	(3)	(4)	(5)	
Line No.	Class/Motor Size	Number	Usage	Period 2	Period 2	
1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Revenue	
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	Gallonage 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	General Service					
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	Gallonage		0	3.80	0	
26	Galloriage		0	5.00	0	
27						
28	Total General Serv	0	0	_	0	
	Average Bill	0		_		
30	Average Bill					
31	Flat Rate					
	Res. Wastewater Only					
33	Res. Wastewater Only				0	
34					0	
35					0	
36						
					0	
37	Subtot Res Flat Pate			_	0	
37 38	Subtot Res Flat Rate	0			0 0	
37 38 39	Subtot Res Flat Rate Cmrl. Wastewater Only	0		,	0 0 0	
37 38 39 40	Cmrl. Wastewater Only			1	0 0	Table 1
37 38 39 40 41				,	0 0 0	ne n
37 38 39 40 41 42	Cmrl. Wastewater Only Gallonage	0		,	0 0 0 0	man (man)
37 38 39 40 41 42 43	Cmrl. Wastewater Only Gallonage Total Wastewater Only		0	2	0 0 0	
37 38 39 40 41 42 43 44	Cmrl. Wastewater Only Gallonage	0	0	-	0 0 0 0	
37 38 39 40 41 42 43 44 45	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill	0		,	0 0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads	0	NA	-	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse	0 0 0	NA NA	-	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	em a de
37 38 39 40 41 42 43 44 45 46 47	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads	0	NA	-	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1
37 38 39 40 41 42 43 44 45 46 47 48	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse	0 0 0	NA NA	-	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47 48 49 50	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse Total Flat Rate	0 0 0 0	NA NA	-	0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47 48 49 50	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse	0 0 0 0	NA NA		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse Total Flat Rate	0 0 0 0	NA NA		0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse Total Flat Rate Subtotal Billed Rev Adjustments to Booked	0 0 0 0 0 1,385	NA NA 0		0 0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse Total Flat Rate Subtotal Billed Rev	0 0 0 0 0 1,385	NA NA 0	-	0 0 0 0 0 0	
37 38 39 40 41 42 43 44 45 46 47 48 49 55 55 55	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse Total Flat Rate Subtotal Billed Rev Adjustments to Booked Abatements Out of Period Adjs	0 0 0 0 0 1,385	NA NA 0	-	0 0 0 0 0 0 0 0 0 39,754	
37 38 39 40 41 42 43 44 45 46 47 48 49 55 55 55	Cmrl. Wastewater Only Gallonage Total Wastewater Only Average Bill Sprinkler Heads Reuse Total Flat Rate Subtotal Billed Rev Adjustments to Booked Abatements	0 0 0 0 0 1,385	NA NA 0		0 0 0 0 0 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 4 of 4

Page: 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.

				·	
-	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
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	. Gallonage 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	General Service				
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	4				
	Collanaga		0	3.80	0
25	Gallonage		U	5.00	U
26					
27	Total Canaral San	0	0		0
28	Total General Serv		0	. ",	U
29	Average Bill				-
30	Flat Data				
31	Flat Rate				0.0
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	Gallonage				
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	. J.air iat rate				
50					
51	Subtotal Billed Rev	0	0		0
	Subtotal billed Kev		0	: 1	0
52	Additional to the second		num ram in summu.		
53	Adjustments to Booked		е		
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: Preparer: 1 of 1

S Szczygiel

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

WATER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(0)
Line	Month/	(-)	General	Multi-Family	(0)	Private Fire	(7) Other	(8)
No.	Year	Residential			T			
140.	ı eai	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	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		243						
12	Apr-10	243	0				215	458
13	Total Water	2,717	0	0	0	0	2,541	5,258

SEWER

	•							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Sprinkler		
No.	Year	Residential	Service	Dwelling	Trailer	Heads	Reuse	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
			-	And the spine adoption and the same		e salara e e e proprincipi en en , se 🖄 passadopassados.		
26	Total Sewer	2,718	0	0	The co	0 0	0	2,718

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line			Present	Present		Proposed	Proposed	
No.	Type Charge		Bus. Hrs.	After Hrs.	x -	Bus. Hrs.	After Hrs.	
1	WATER			45.00		00.00	22.00	
2	Initial Connection		15.00	15.00		22.00	33.00	
3						00.00	22.00	
4	Normal Reconnect		15.00	15.00		22.00	33.00	
5						25.00		
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	SEWER			0.000				
14	Initial Connection		15.00	15.00		22.00	33.00	
15			1.570 - 1577 - 161					
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	g this rate group	to the AUF	rates per the	e final orde	er in Docket	No. 080121-	WS
25								
26								
27	ENGINEERING & INSPECTION FE	ES - WATER A		R				
28	Administration and Engineering		Present			Proposed		
29	Development Size		Fee	_		Fee	-	
30	2 - 50 customers		none			\$ 366.00		
31	51 -250 customers		none			\$ 457.00		
32	> 250 customers		none			\$ 501.00		
33								
34	1 T T T T T T T T T T T T T T T T T T T					A 44.55		
35	1st 400 feet	per foot	none			\$ 11.25		
36	2nd 600 feet	per foot	none			\$ 4.25		
						\$ 1.50		
37	Remaining ft.	per foot	none					
37 38	Remaining ft.	per foot	none			,		
	Remaining ft.	per foot	none			,		
38	Remaining ft. CUSTOMER DEPOSITS (REFUND)	•	none					
38 39		•	none	Water			Sewer	
38 39 40	CUSTOMER DEPOSITS (REFUNDA	ABLE) Meter Size	Present	Proposed		Present	Proposed	
38 39 40 41	CUSTOMER DEPOSITS (REFUNDA	ABLE)		Proposed 100		Present *	Proposed 171.00	
38 39 40 41 42	CUSTOMER DEPOSITS (REFUNDA	ABLE) Meter Size	Present	Proposed	Monthly B	Present *	Proposed	d Monthly
38 39 40 41 42 43	CUSTOMER DEPOSITS (REFUNDA Class Residential	ABLE) Meter Size 5/8 X 3/4"	Present	Proposed 100		Present *	Proposed 171.00	

^{*} See next page for Present Customer Deposit Rates

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

	(1)	(2)	(3) Meter Size	(4)	(5)	(6)	(7)	(8)	(9)	(10
System		Class	any	5/8"	1"	1.5"	2"	4"	6"	8"
	Water	e il	1.4.		14 y	16,				
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									
	Sewer									

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: E-4, Supl 3 of 4 Page:

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	(1)	(2) Admin	(3) Utility	(4) Eng'r		(5)		(6) anager		(7) Pres.	(8) Total Cost	(9) Proposed Fee
No.	Description	Assistnt	Tech	Aide	t	Eng'r	01	Op'ns	α	C00	COST	ree
1	ADMINISTRATION AND ENGINEERING FEES	, NEW DE	VELOPM	ENTS								
2	Loaded Hourly Rates			\$ 31.54	\$	49.21	\$	66.59	\$	79.80		
3.												
4	New Connection Time for Review 2-10 custome	r developr	ment									
5	Design and Permitting											
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	During Construction											
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	C-4:5-4:f Cl-4:											
20 21	Certification of Completion Review As-builts and certify completion			0.50		0.25						
22	Execute Certification of Completion			0.50		0.25				0.25		
23	Update system maps			0.65						0.23		
	opacio o jotom mapo											
24		0.50	3 75			1 50		0.50		0.50		
24 25	Total Hours Cost	0.50 \$ 12.51	3.75 \$ 83.40	3.90	\$	1.50 73.81	\$	0.50	\$	0.50	\$ 365.94	\$ 366.00
24	Total Hours	0.50	3.75 \$ 83.40		\$	1.50 73.81	\$	0.50	\$	0.50	\$ 365.94	\$ 366.00
24 25 26	Total Hours			3.90	\$		\$		\$		\$ 365.94	\$ 366.00
24 25 26 27	Total Hours Cost	\$ 12.51	\$ 83.40	3.90	\$		\$		\$		\$ 365.94	\$ 366.00
24 25 26 27 28	Total Hours	\$ 12.51	\$ 83.40	3.90	\$		\$		\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29	Total Hours Cost New Connection Time for Review 51-250 custor	\$ 12.51	\$ 83.40	3.90	\$		\$		\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30	Total Hours Cost New Connection Time for Review 51-250 custon Design and Permitting	\$ 12.51	\$ 83.40 opment	3.90	\$	73.81	\$		\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31	Total Hours Cost New Connection Time for Review 51-250 custon Design and Permitting Service Availability	\$ 12.51	\$ 83.40 opment	3.90 \$123.02	\$	73.81	\$		\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application	\$ 12.51	\$ 83.40 opment	3.90 \$123.02 0.25 0.75	\$	73.81	\$	33.29	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction	\$ 12.51	\$ 83.40 opment	3.90 \$123.02	\$	73.81	\$		\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75	\$	73.81	\$	33.29	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians	\$ 12.51	\$ 83.40 opment	3.90 \$123.02 0.25 0.75	\$	73.81	\$	33.29	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	33.29	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	33.29	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$		\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction	\$ 12.51	\$ 83.40 opment 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting	\$ 12.51	\$ 83.40 opment 0.50 1.00	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test	\$ 12.51	\$ 83.40 opment 0.50 1.00	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test (water or force main)	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Total Hours Cost New Connection Time for Review 51-250 custon Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test (water or force main) Certification of Completion	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25 0.50	\$	73.81 0.50 0.50 0.25 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test (water or force main) Certification of Completion Review As-builts and certify completion	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25	\$	73.81 0.50 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Total Hours Cost New Connection Time for Review 51-250 custon Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test (water or force main) Certification of Completion Review As-builts and certify completion Execute Certification of Completion	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25 0.50 0.50	\$	73.81 0.50 0.50 0.25 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Total Hours Cost New Connection Time for Review 51-250 custor Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test (water or force main) Certification of Completion Review As-builts and certify completion	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25 0.50	\$	73.81 0.50 0.50 0.25 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Total Hours Cost New Connection Time for Review 51-250 custon Design and Permitting Service Availability Initial contact with design engineer Provide information for completion of permit application Review permit application and construction drawings Construction drawings Field Technicians review Provide written comments to engineer Review revised permit application and construction drawings Execute permit application During Construction Pre Construction Meeting Field inspection witness connection Field inspection witness pressure test (water or force main) Certification of Completion Review As-builts and certify completion Execute Certification of Completion	\$ 12.51	\$ 83.40 opment 0.50 1.00 0.50 0.50	3.90 \$123.02 0.25 0.75 1.25 0.50 0.50	\$	73.81 0.50 0.50 0.25 0.50	\$	0.50	\$	39.90	\$ 365.94	\$ 366.00

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.

MINISTRATION AND ENGINEERING FEES, NEW DEVELOPMENTS, Control New Connection Time for Review >250 customer development Service Availability Service Avail	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
New Connection Time for Review >250 customer development	1	ADMINISTRATION AND ENGINEERING FEE	S NEW D	EVELOPM	ENTS Co	nt'd				
Segretary Availability	2	New Connection Time for Review >250 custor	ner develor	ment	21110, 00	in a				
Service Availability				, inorti						
Initial contact with design engineer 0.25 0.7	4		0.50	0.50		0.50				
Provide information for completion of permit application and construction drawings 1,00 1,50 0,75	5		0.00	0.00	0.25					
Review permit application and construction drawings 1.00 1.	6	Provide information for completion of								
Construction drawings Field Technicians review Provide written comments to engineer 0.50 0.5	7	Review permit application and construction			1.50	0.75	0.75			
Provide written comments to engineer 0.50 0.5	8	Construction drawings Field Technicians		1.00						
Review revised permit application and construction drawings Execute permit application Execute Pe	Q				0.50	0.05				
Construction drawings Construction Constructi							0.50			
Execute permit application	10				0.50	0.50	0.50			
During Construction Pre Construction Pre Construction Pre Construction Pre Construction Pre Construction Constru	11							0.05		
13 During Construction Meeting		Execute permit application						0.25		
Pre Construction Meeting		During Construction								
Field inspection withoses orenaction 0.50 1.5				0.50						
Field Inspection witness pressure test (water or force main)										
(water or force main) Certification of Completion Review As-builts and certify as a series Review As-builts										
Certification of Completion Review As-builts and certify completion Execute Certification of Continuor Execute Certification Execute Cer	10			1.50						
Review As-builts and certify completion Review As-builts and certify completion Parent As-builts and certify as a state of the certification Parent As-builts and certification Parent As-b	17	(water or force main)								
Review As-builts and certify completion Execute Certification of Completion Execute Certification of Completion 1.25		Certification of Completion								
Execute Certification of Completion					0.50	0.25				
Total Hours 1.25					0.50	0.25		0.05		
Total Hours					1 25			0.25		
Total Hours		Opuate system maps			1.25					
Cost State		Total Hours	0.50	4.00	5.25	2.25	1 25	0.50		
DERIVATION OF LOADED HOURLY RATES USED ABOVE Base Hrly Rate 35%									\$ 500.03	\$ 501.00
DERIVATION OF LOADED HOURLY RATES USED ABOVE Base Hrly Rate 35%		3331	Ψ 12.01	Ψ 00.07	Ψ100.00	Ψ 110.71	Ψ 03.23	Ψ 39.90	Ψ 300.93	\$ 301.00
DERIVATION OF LOADED HOURLY RATES USED ABOVE Base Hrly Rate Base Hrly 35% Rate										
Base Hrly Rate Soft		DERIVATION OF LOADED HOURLY RATES	ISED ARC	\/F					1	
Rate 35% Rat		DENIVATION OF ECADED HOUNET TWILE	JOED ADO			Overheads		Total Hrly		
Engineering & Management Saciation S										
Signature		Engineering & Management		71010		0070	<u> </u>	Trate		
Engineering Aide				\$ 36 45		\$ 12.76		\$ 49.21		
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 ****		<u> </u>								
34 President \$ 59.11 \$ 20.69 \$ 79.80 35 Administrative Assistant \$ 18.54 \$ 6.49 \$ 25.03 36 \$ 18.54 \$ 6.49 \$ 25.03 37 \$ 8 Field Employees \$ 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 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 \$ 17.22 \$ 6.03 \$ 23.25 48 \$ 15.34 \$ 5.37 \$ 20.71 50 Office Employees \$ 6.49 \$ 25.03 51 Administrative Assistant \$ 18.54 \$ 6.49 \$ 25.03 53 New Business Coordinator \$ 23.37 \$ 8.18 \$ 31.54 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
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Utility Tech Coordinator				\$ 27.45		\$ 9.61		\$ 37.06		
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13.71										
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 \$ 22.24 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										
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## Field Employees Composite Loaded Cost ## ## ## ## ## ## ## ## ## ## ## ## ##										
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						4 0.00	100 March			
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55 Operations Support Coordinator \$ 23.20 \$ 8.12 \$ 31.33										
₩ 20.00				¥ 20.20		V 0.12				
								7 20.00		

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.

***************************************	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/	Initial	Normal	Violation	Premises	Late	Returned	
No.	Year	Connection	Reconnect	Reconnect	Visit	Fees	Check	Total
WATE	R							
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
OFIA								
SEWE 19		0	0	0	0	0	0	
	May-09				0	0	0	0
20	Jun-09 Jul-09	0	0	0	0	0	_	0
22		0	0	0	0	0	0	0
23	Aug-09 Sep-09	.0	0	0	0	0	0	0
24	Oct-09	.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	Apr-10	U	U	U	U	U	U	U
32	Total Sewer \$	0	0	0	0	0	0	0
33	Annual Events	0	0	0	0	0	0	0
34 35	Dropped Bate	22.00	22.00	Actual Cost	22.00	5.00	25.00	
36	Proposed Rayerus	22.00 0	22.00	Actual Cost 0	22.00			0
30	Proposed Revenue	Ü	0	U	U	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: Page:

E-6

Page: Preparer: 1 of 1 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.

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

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.

	(1)	(2)	(3)
Line No.	Size	Туре	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)	N. W.
No.	Туре	Description	

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Schedule:

E-9

Page:

1 of 1

Historical Test Year Ending April 30, 2010

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).

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

CEME	5				
SEWE 6	Regulatory Assessment Fee	Florida Public Service Comm.	3,584	Included in overall cost of service	None

27

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 1 of 1

Page: 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.

				44.1		
	(1)	(2)		(3)		(4)
Line		Size		Present		Proposed
No.	Type Charge	Unit		Charges		Charges
	Proposed to Add this System to the P	resent AUF SAC Tariff				
WAT	ER					
1 2	Main Extension Charge	ERC			-	446.00
3	Meter Installation Fee	5/8" x 3/4"			-	210.00
4 5	(Meter Size)	All other sizes			-	Actual Cost
6 7	Meter with built-in Back Flow Preventor	All sizes			-	Actual Cost
8	Plant Capacity Charge	ERC			-	700.00
10	Service Installation Charge	5/8" x 3/4"			-	1,000.00
11	(Per Connection)	All other sizes			-	Actual Cost
12 13	,		ė.		-	
14	Stand-alone Back Flow Preventor	All types			-	Actual Cost
SEW	ER .					
15 16	Main Extension Charge	ERC			-	480.00
17 18	Plant Capacity Charge	ERC			-	1,300.00
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: Preparer: 1 of 1 J Lihvarcik

Water [X] or Sewer [X]

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

0) 0.00	(1)	(2)	(3)	(4)		(5)
Line	Month/		General			
No.	Year	Residential	Service	Other	T	otal
1						
2						
3			None			
4						
5						
6						
7						
8						
9						
10						
11						
12						
т	otal	0		0	0	0

Class A Utility Cost of Service Study

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] or Sewer [X]

Florida Public Service Commission

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 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.

Line			
No.			r

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 Françeski

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.

Marchine A. R. Marchine S. Mar	(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

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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

Schedule:

F-1

Fairways at Mt. Plymouth Docket No. 100330-WS

Page: Preparer: 1 of 1 T Ward

Historical Test Year Ending April 30, 2010

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

	The second secon	(1)	(2)	(3)	(4)	(5) Unaccounted	(6	
Line		Gallons	Gallons	Gallons	Other	For Water	Unacco	
No.	Month	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For W	/ater_
1	May-09							
2	Jun-09	See Appendi	x 2 for details of i	ndividual sys	stems in this I	Rate Group		
3	Jul-09		(For EUW weigh					
4	Aug-09		,	3				
5	Sep-09							
6	Oct-09							
7	Nov-09							
8	Dec-09							
9	Jan-10							
10	Feb-10							
11	Mar-10							
12	Apr-10							
13								
14	TOTAL	0	0	0		0 0	130000	0.0%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule: Page:

F-2 1 of 1

Preparer:

T Ward

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

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.

	2	(1)	(2)	(3)	(4)	(5)	(6)	
							Total Pur	
Line		46 C W 46 E	Individual Pla	int Flows	Harris .	Total Plant	Sewag	е
No.	Month	STP#1	(Name)	(Name)	(Name)	Flows	Treatme	nt
1	May-09							
2	Jun-09	See Appendix	2 for details of	individual syst	ems in this Rat	te Group		
3	Jul-09	4-4		reje respersivens. Til o og store fish		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
4	Aug-09							
5	Sep-09							
6	Oct-09							
7	Nov-09							
8	Dec-09							
9	Jan-10							
10	Feb-10							
11	Mar-10							
12	Apr-10							
13	Total	0	0	0	0	0		0

Water Treatment Plant Data

Florida Public Service Commission

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

et No. 100330-WS

Schedule: F-3 Page: 1 of 1

Preparer: T Ward

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

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

See Appendix 2 for supporting calculations for appropriate systems

1 Plant Capacity:

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

2 Maximum Day:

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

3 Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days. Day
1
2
3
4
5

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

Sewer Treatment Plant Data

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

rainfall periods.

Historical Test Year Ending April 30, 2010

Schedule:

F-4

Page: Preparer: 1 of 1 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.

	(1)	(2)	(3)
Line	and flower on these days.	1	()
No.	BECKIGE SU GARRISH THE SAME AND THE SAME PROPERTY OF THE SAME PROPERTY O	Month	GPD
-	See Appendix 2 for supporting calculations for appropriate systems		
1	Plant Capacity:		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		eminosissa kantalainen eriselta on kantalainen kantalainen eriselea erisele
2	Average Daily Flow Max Month		
	An average of the daily flows during the peak usage month	And the state of t	
	during the test year. Explain, on a separate page, if this		
	peak month was influenced by abnormal infiltration due to		

Used and Useful Calculations Water Treatment Plant

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

F-5 1 of 1

Page: 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).

Line	Summary of % U&U by System (s	(2) 12/31/2009	(3) % Excess Unac-	(4) % U&U	(5) % U&U
No.	Water System	Customers	counted Water	Wells	Storage
1		-			
2		1 21 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		0			
42					
43		174			
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

Florida Public Service Commission

Schedule:

F-6

Fairways at Mt. Plymouth

Docket No. 100330-WS

Page: Preparer: 1 of 1 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 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)

	(1)	(2)	(3)	(4)
Line		12/31/2009	Excess	Treatment
No.	Sewer System	Customers	%1&1	%U&U
1				
2		-		
2		-		
4	Fairways at Mt. Plymouth	238	0.00%	100.00%
5		-		
6		-		
7		-		
8		-		4
9		-		
10		-		
11		-		
12		-		
13		-		
14				
15		-		
16		-		
17		-		
18		-		
19		-		
20		-		
21		-		
22				
23	9	-		
24		-		
25		-		
26		-		
27		-		
28				
29	Total & Composite U&U %s	238	0.00%	100.00%

Used and Useful Calculations Water Distribution and Sewer Collection Systems

Fairways at Mt. Plymouth Docket No. 100330-WS

Schedule: Page:

F-7 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)

- Cuitill	nary of % U&U by System (see	(2)	(3)
Line	(1)	12/31/2009	% U&U
Line	144 4		
No.	Water System	Customers	Distribution
1			
2		-	
3		-	
4		-	
5		-	
6		- 1	
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		- 1	
26		-	
27		-	
28			
29		-	
30		- 1	
31		-	
32		_	
33			
34			
35		-	
36			
37		-	
38		- 1	
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	400 000/
00	i otal & Composite 0&0 %S	40/	100.00%

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Schedule:

F-7

Page:

2 of 2 T Ward

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

Fairways at Mt. Plymouth

Preparer: T Wa

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)

	nary of % U&U by System (see		
	(1)	(2)	(3)
Line		12/31/2009	% U&U
No.	Sewer System	Customers	Collection
1		- 1	
2		-	
2		-	
4	Fairways at Mt. Plymouth	238	100.00%
5		-	
6		-	
7		-	
8		-	
9		÷	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		- 1	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
27		-	

28

29

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule:

F-8

Page:

1 of 1

Preparer:

T Ward

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

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

See Appendix 2 for supporting calculations for appropriate systems

Equivalent Residential Connections - Water

Florida Public Service Commission

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					Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
					,				

1 2005

2006

2007

2008

2

3

4

See Appendix 2 for supporting calculations for appropriate systems

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Schedule: F-10

Page: 1 of 1 Preparer: T Ward

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

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

	Revision 1	
	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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]

Explanation: Provide a schedule of present and proposed interim rates

Schedule: G-1 Page: 1 of 1 Preparer: T Rendell

Line	(1)	(2) Present	(3) Unlimited	(4) Limited	(5)	(6) Present	(7) Unlimited	(8) Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	% Increase>		44.5%	44.5%	% Increase>		131.7%	131.7%
	WATER				SEWER			
1	Residential				Residential			
2	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"	-	-	- 1				
6	2"	-		- 1,1				
7	3"		-	-				
8	4"		-	-				
9	6" 8"	-	-	-				
10			-	-				
11	10"	1 77	2.56	2.56	Cap (gallons)	6,000	6,000	6,000
12 13	Gallonage, Block 1 Block 2	1.77 1.77	2.56 2.56	2.56	Gallonage charge	3.80	8.80	8.80
14	Block 3	1.77	2.56	2.56	Gallonage charge	3.00	0.00	0.00
15	DIOCK 3	1.77	2.30	2.50				
16	General Service				General Service			
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"	7.00	10.57	-	3/4"	-	20.01	20.01
19	1"	_	_	_	1"	_	_	
20	1-1/2"	-			1-1/2"	_		
21	2"	-	_		2"	_	_	_
22	3"	_	-	_	3"	_		, , , , , , , , , , , , , , , , , , , ,
23	4"	-	_		4"		-	_
24	6"	4.	_		6"	-	_	-
25	8"	_	-	-	8"	_	- ,	
26	10"	~	-	-	10"	-	-	_
27	Gallonage charge	1.77	2.56	2.56	Gallonage charge	3.80	8.80	8.80
28								
29	Irrigation				Flat Rate			
30	5/8" X 3/4"	7.59	10.97	10.97	Res. Wastewater	Only		
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	Gen. Srvc. Waster	water Only		
37	Gallonage Charge							
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								
	Fire Protection							
	2"	-	-					
	3"	-	-	, · · · · ·	1			
	4"	-	-	-				
	6"	-	-	-				
	8"	- "	,-					
49	10"	-	-	-	1			

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: Preparer: 1 of 1

R J Pasceri

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Adjusted		Adjustments	Interim	
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s
WAT		700 444				
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	
		TELL I CAR (TABLE			10881	
SEW	ER .					
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 [X] Projected [] Water[X] Sewer [X]

Schedule: G-3 Page: 1 of 1 Preparer:

R J Pasceri

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

-	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENTS TO 2007 TEST YEAR RATE BASE F	OR INTERIM RATE P	URPOSES
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

Fairways at Mt. Plymouth Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Historical [X] Projected []
Water [X] Sewer [X]

Schedule: G-4 Page: 1 of 1

Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)	(8)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Interim	Standalone	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	% Increase	Schedules
Wate								
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%		
Sew	er							
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

-	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
	USED & USEFUL ADJUSTMENT TO TEST Y	EAR	
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6 7	UTILITY PROJECTED REVENUE REQUIREM	MENT ADJUSTMENTS	5
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		(450 700)	(4.45.000)
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 27	Less Income Tax at Present Rates	10,691	25,848
28	Income Tax Adjustment	21,565	38,186
20	moone rax Adjustment	21,000	50,100

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) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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%		
SEW	/ER				as in Diri		
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 15	Accumulated Deferred Income Taxes	(3,939)	-1.08%	0.00%	0.00%		D-2
16	Total	365,604	100.00%		7.41%		
				KAU I	WELL YOU VAN	RUBIO 8	
	IPOSITE WATER & SEWER						
17	Long-Term Debt	267,558	38.90%	5.10%	1.99%	13,657	D-2
18	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
19	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
20	Common Stock	422,396	61.41%	8.75%	5.37%	36,960	D-2
21	Customer Deposits	1,520	0.22%	6.00%	0.01%	91	D-2
22 23	Accumulated Deferred Income Taxes	(3,663)	-0.53%	0.00%	0.00%	0	D-2
24	Total	687,810	100.00%	alore incon	7.37%	50,708	

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