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May 18, 2001

BY HAND DELIVERY

Blanca Bayó
Director, Records and Reporting
Florida Public Service Commission
2540 Shumard Oaks Boulevard
Tallahassee, FL 32399

Re: Docket Nos. 990696-WS and 992040-WS

Dear Ms. Bayó:

Enclosed for filing on behalf of Nocatee Utility Corporation are the original and fifteen copies of Late-Filed Exhibit 13 from the hearings held on May 7-9. This exhibit was requested by staff from witness Deborah Swain.

By copy of this letter, this exhibit is being furnished to the parties on the attached service list. If you have any questions regarding this filing, please call.

Very truly yours,

Richard D. Melson

Richard D. Melson

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was served this 18th day of May, 2001, on the following:

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Nocatee Utility Corporation
 Comparison of Rates
 Original Rates vs Current Revised Rates

	Water Rates			Sewer Rates			Combined Water and Sewer Rates Original			Reuse Rates	
	DDS-12 R	Revised *	Intercoastal	DDS-12 R	Revised *	Intercoastal	Filing	Revised	Intercoastal	DDS-12 R	Revised *
Service Availability per ERC											
Plant capacity (JEA)	140 00	140 00	234 45	1,025 00	1,025 00	625 50	1,165 00	1,165 00	859 95	240 00	240 00
Main extension (NU)	95 00	95 00	-	115 00	115 00	-	210 00	210 00	-	550 00	550 00
Total	235 00	235 00	234 45	1,140 00	1,140 00	625 50	1,375 00	1,375 00	859 95	790 00	790 00
Rates											
BASE FACILITY CHARGE											
5/8" X 3/4"	8 00	8 87	6 91	10 91	13 47	19 09	18 91	22 34	26 00	9 68	9 71
3/4"	12 00	13 35		16 37	20 21		28 37	33 56	-	14 52	14 57
1"	20 00	22 25	15 62	27 28	33 68	45 14	47 28	55 93	60 76	24 20	24 28
1 1/2"	40 00	44 50	30 14	54 55	67 35	88 57	94 55	111 85	118 71	48 40	48 55
2"	64 00	71 20	47 56	87 28	107 76	140 68	151 28	178 96	188 24	77 44	77 68
3"	128 00	142 40		174 56	215 52		302 56	357 92	-	154 88	155 36
4"	200 00	222 50		272 75	336 75		472 75	559 25	-	242 00	242 75
6"	400 00	445 00		545 50	673 50		945 50	1,118 50	-	484 00	485 50
8"	640 00	712 00		872 80	1,077 60		1,512 80	1,789 60	-	774 40	776 80
CHARGE PER 1,000 GALLONS											
Residential **	1 58	1 59	0 89	3 60	4 07	4 48	5 18	5 65	5 37	0 35	0 35
General Service	1 58	1 59		4 32	4 88	4 48	5 90	6 47	4 48	0 35	0 35
RESIDENTIAL BILLS **											
5/8" X 3/4", gallons											
3,000	12 74	13 63	9 58	21 71	25 67	32 53	34 45	39 30	42 11	10 74	10 77
5,000	15 90	16 80	11 36	28 91	33 81	41 49	44 81	50 61	52 85	11 44	11 47
5,333	16 43	17 33	11 66	30 11	35 17	42 98	46 53	52 50	54 64	11 56	11 59
10,000	23 80	24 73	15 81	46 91	54 15	63 89	70 71	78 88	79 70	13 21	13 24
25,000	47 50	48 53	29 16	100 91	115 17	131 09	148 41	163 70	160 25	18 50	18 53

Notes		
* Corrections	Water	billing units based on meter equivalent ERCs / SAC based on flows cost of equity based on June 2000 leverage formula
	Wastewater	billing units based on meter equivalent ERCs / SAC based on flows billing gallons based on 10,000g for residential JEA fee based on 95% water gallons billed JEA fee based on same as water ERC's cost of equity based on June 2000 leverage formula
	Reuse	cost of equity based on June 2000 leverage formula

** - maximum of 10,000 gallons charged to residential sewer customers

Nocatee Utility Corporation
 ERC's and Gallonage

	ERCs				Gallonage					
	Year 5		Year 4		Annual				Per Day	
	Meter Equivalents	Gallonage based	Meter Equivalents	Gallonage based	Year 5	Year 4	For billing	JEA Fee	Year 5	Year 4
Water	1,875	2,083	1,505	1,666	266,085	212,868	212,868	212,868	729,000	583,200
Sewer	1,875	2,193	1,505	1,754	224,110	179,288	172,385*	202,225	614,000	491,200
Reuse	1,805	4,705	-	-	448,220	358,576	448,220	448,220	1,228,000	982,400

* Wastewater billing gallons:					
residential	10,000 gls/mo.		144,000	80%	115,200
gs	actual water use		59,568	96%	57,185
total					172,385

**Nocatee Utility Company
Meter Equivalents**

		Year 5 No of meters / gallons	Year 4 No. of meters / gallons	meter equivalents	Year 5 Meter equivalent ERCs	Year 4Meter equivalent ERCs	Annual ERC's
WATER							
Base Charge							
	5/8"	1,500	1,200	1	1500	1200	300
	5/8"	200	160	1	200	160	40
	1"	10	8	2.5	25	20	5
	4"	6	5	25	150	125	30
Gallons					1875	1505	375
	residential	191,625	153,300				122,640
	nonresidential	74,460	59,568				57,185
	TOTAL	266,085	212,868				179,825
SEWER							
Base Charge							
	5/8"	1,500	1,200	1	1500	1200	
	5/8"	200	160	1	200	160	
	1"	10	8	2.5	25	20	
	4"	6	5	25	150	125	
Gallons		252,781	202,225		1875	1505	375
	TOTAL						
REUSE							
Base Facility							
	5/8"	1,500	1,200	1	1500	1200	
	2"	10	8	8	80	64	
	4"	7	6	25	175	140	
	6"	1	1	50	50	40	
Gallons		448,142	358,514		1805	1444	361
	TOTAL						

* immaterial difference in Exhibit 15

Nocatee Utility Company
Analysis of JEA Management Fee

		Year 4 No. of meters / gallons	Year 5 No. of meters / gallons	JEA Retail Tariff (ccf)	JEA Retail Rate (gls)	80% JEA Retail Rate	<u>JEA Management Fee</u>	
							Year 4	Year 5
WATER								
Base Charge								
	5/8"	1,200	1,500	8.45	8.45	6.760	97,344	
	5/8"	160	200	8.45	8.45	6.760	12,979	
	1"	8	10	15.20	15.20	12.160	1,167	
	4"	5	6	115.35	115.35	92.280	5,315	
Gallons								
	residential	153,300	191,625	0.5800	0.7754	0.620	95,095	
	nonresidential	59,568	74,460	0.6300	0.8422	0.674	40,137	
	TOTAL	212,868	266,085				252,038	
SEWER								
Base Charge								
	5/8"	1,200	1,500	3.40	3.40	2.720	39,168	
	5/8"	160	200	3.40	3.40	2.720	5,222	
	1"	8	10	8.55	8.55	6.840	657	
	4"	5	6	85.15	85.15	68.120	4,087	
Gallons								
		202,225	252,781	2.9000	3.8770	3.102	627,221	
	TOTAL	202,225	252,781				676,355	
REUSE								
Base Facility								
	5/8"	1,200	1,500	8.45	8.45	6.760	121,680	
	2"	8	10	39.70	39.70	31.760	3,811	
	4"	6	7	115.35	115.35	92.280	7,752	
	6"	1	1	226.85	226.85	181.480	2,178	
Gallons								
		358,576	448,220	0.2000	0.2670	0.210	94,126	
	TOTAL	358,576	448,220				229,547	

* 95% of water consumption

**Nocatee Utility Company
Billing Analysis**

		Year 4 No. of meters / gallons	Year 5 No. of meters / gallons	Nocatee Rate	Year 4	Year 5
WATER						
Base Charge						
	5/8"	1,200	1,500	8 87	127,728	
	5/8"	160	200	8 87	17,030	
	1"	8	10	22 18	2,129	
	4"	5	6	221 75	12,773	
Gallons						
	residential	153,300	191,625	1 5900	243,747	
	nonresidential	59,568	74,460	1 5900	94,713	
	TOTAL	212,868	266,085		498,120	
Revenue Requirement					499,736	
SEWER						
Base Charge						
	5/8"	1,200	1,500	13 47	193,968	
	5/8"	160	200	13 47	25,862	
	1"	8	10	33 68	3,233	
	4"	5	6	336 75	19,397	
Gallons - residential *		144,000	180,000	4 07	586,080	
nonresidential		59,568	74,460	4 88	290,692	
	TOTAL	145,373	1,716		1,119,232	
					1,119,666	
REUSE						
Base Facility						
	5/8"	1,200	1,500	9 71		174,780
	2"	8	10	77 68		9,322
	4"	6	7	242 75		20,391
	6"	1	1	485 50		5,826
Gallons		358,514	448,142	0 35		156,850
	TOTAL					367,168
						367,672
TOTAL ALL					1,984,520	
TOTAL REVENUE REQUIREMENT ALL					1,987,074	
TOTAL PERCENTAGE ERROR						0.13%

* Residential sewer bill limited to 10,000 gallons per month per customer

Nocatee Utility Corporation
Schedule of Water Rate Base
At 80% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-13)
Schedule No. 1

Description	Balance Per Filing	Company Adjust.	Revised Filing
Utility Plant in Service	3,657,332	(17,500)	3,639,832
Land	0	0	0
Accumulated Depreciation	(242,677)	4,181	(238,496)
Contributions-in-aid-of-Construction	(2,586,045)	0	(2,586,045)
Accumulated Amortization of C.I.A.C.	108,969	(122)	108,847
Plant Held for Future Use	0	0	0
Working Capital Allowance	43,486	(8,307)	35,179
TOTAL	981,065	(21,747)	959,318

Nocatee Utility Corporation
Schedule of Water Operations
At 80% of Design Capacity

DOCKET NO. 990696-WS
Swain Exhibit ____ (DDS-13)
Schedule No. 2

Description	Balance Per Filing	Company Adjust.	Revised Filing
Operating Revenues	571,956	(72,250)	499,706
Operating and Maintenance	347,888	(66,453)	281,435
Depreciation Expense	40,824	(1,134)	39,690
Taxes Other Than Income	47,692	(3,251)	44,441
Income Taxes	40,624	(230)	40,394
Total Operating Expenses	477,028	(71,068)	405,960
Net Operating Income	94,928	(1,182)	93,746
Rate Base	981,065		959,318
Rate of Return	9.68%		9.77%

Nocatee Utility Corporation
 Schedule of Capital Structure
 At 80% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No 3

Description	Balance Per Filing	Company Adjust	Revised Filing	Weight	Cost Rate	Weighted Cost
Common Equity	588,639	(13,048)	575,591	60.00%	9.62%	5.77%
Long and Short-Term Debt	392,426	(8,699)	383,727	40.00%	10.00%	4.00%
Customer Deposits	0	0	0	0.00%	8.00%	0.00%
Advances from Associated Companies	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0.00%	0.00%	0.00%
	981,065	(21,747)	959,318	100.00%		9.77%

Range of Reasonableness	High	Low
Common Equity	10.62%	8.62%
Overall Rate of Return	10.37%	9.17%

Nocatee Utility Corporation
 Schedule of Net Plant to Net C I A C
 At 100% of Design Capacity

DOCKET NO. 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No 4

Account Number	Account Description	Water
101	Utility Plant in Service	4,202,114
104	Accumulated Depreciation	(338,703)
	Net Plant	3,863,411
271	C I A C	3,187,942
272	Accum Amortization of C.I.A C	(167,184)
	Net C I A C.	3,020,758
	Net C.I.A C / Net Plant	78 19%
	Gross to Gross Minimum Contribution Level	97 26%
	Recommended Charge	\$95 00

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Useful Life	Commission Depreciation Rate	Weight	Composite Depreciation Rate
301	Organization	15,000	15,000	0	15,000	0	15,000	0	15,000	0	15,000	40	2.50%	0.36%	0.01%
302	Franchises	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	NA			
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	33	3.03%	0.00%	0.00%
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	50	2.00%	0.00%	0.00%
306	Lake, River, and Other Intakes	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
309	Supply Mains	0	0	0	0	0	0	0	0	0	0	35	2.86%	0.00%	0.00%
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	20	5.00%	0.00%	0.00%
311	Pumping Equipment	100,000	100,000	0	100,000	0	100,000	0	100,000	0	100,000	20	5.00%	2.38%	0.12%
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	22	4.55%	0.00%	0.00%
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	37	2.70%	0.00%	0.00%
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0	35	2.86%	0.00%	0.00%
	Concrete Ground Storage Reservoir	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
331	Transmission and Distribution Mains	1,624,626	1,624,626	348,922	1,973,548	348,922	2,322,470	348,922	2,671,392	348,922	3,020,314	43	2.33%	71.88%	1.67%
333	Services	79,040	79,040	79,040	158,080	79,040	237,120	79,040	316,160	79,040	395,200	40	2.50%	9.40%	0.24%
334	Meters and Meter Installations	50,600	50,600	50,600	101,200	50,600	151,800	50,600	202,400	50,600	253,000	20	5.00%	6.02%	0.30%
335	Hydrants	83,720	83,720	83,720	167,440	83,720	251,160	83,720	334,880	83,720	418,600	45	2.22%	9.96%	0.22%
339	Other Plant and Miscellaneous Equipme	0	0	0	0	0	0	0	0	0	0	25	4.00%	0.00%	0.00%
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	6	16.67%	0.00%	0.00%
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0	16	6.25%	0.00%	0.00%
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	12	8.33%	0.00%	0.00%
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
	TOTAL PLANT	1,952,986	1,952,986	562,282	2,515,268	562,282	3,077,550	562,282	3,639,832	562,282	4,202,114			100.00%	2.56%
	LAND	0	0	0	0	0	0	0	0	0	0				
	DEPRECIABLE PLANT	1,952,986	1,952,986	562,282	2,515,268	562,282	3,077,550	562,282	3,639,832	562,282	4,202,114				

Nocatee Utility Corporation
 Schedule of Water Operation and Maintenance
 At 80% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No 6

Account Number	Account Description	Balance Per Filing	Company Adjust	Revised Filing
601	Salaries and Wages - Employees	0	10,000	10,000
603	Salaries and Wages - Officers	30,000	(30,000)	0
604	Employee Pensions and Benefits	0	0	0
610	Purchased Water	157,866	(157,866)	0
615	Purchased Power	1,200	(1,200)	0
616	Fuel for Power Production	0	0	0
618	Chemicals	6,000	(6,000)	0
620	Materials and Supplies	5,000	(4,400)	600
631	Contractual Services - Engineering	7,500	(7,500)	0
632	Contractual Services - Accounting	4,500	(1,000)	3,500
633	Contractual Services - Legal	3,000	0	3,000
634	Contractual Services - Management Fees	55,000	196,970	252,038
635	Contractual Services - Other	63,450	(53,450)	10,000
641	Rental of Building / Real Property	12,000	(12,000)	0
642	Rental of Equipment	0	0	0
650	Transporation Expense	0	0	0
656	Insurance - Vehicle	0	0	0
657	Insurance - General Liability	551	0	551
658	Insurance - Workman's Compensation	150	(75)	75
659	Insurance - Other	671	0	671
660	Advertising Expense	0	0	0
666	Regulatory Commission Expense - Rate Case	0	0	0
667	Regulatory Commission Expense - Other	0	0	0
670	Bad Debt Expense	0	0	0
675	Miscellaneous Expense	1,000	0	1,000
	TOTAL	347,888	(66,521)	281,435

Nocatee Utility Corporation
 Schedule of Water Taxes Other Than Income
 At 80% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No 7

Account Number	Account Description	Balance Per Filing	Company Adjust	Revised Filing
408 10	Utility Regulatory Assessment Fees	25,738	(3,251)	22,487
408 11	Property Taxes	17,659	(391)	17,268
408 12	Payroll Taxes	2,295	(1,530)	765
408 13	Other Taxes and Licenses	2,000	0	2,000
408 20	TOTI, Other Income and Deductions	0	0	0
	TOTAL	47,692	(5,173)	42,519

Nocatee Utility Corporation
 Schedule of Water Contributions-in-aid-of-Construction

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-13)
 Schedule No 8

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
	Annual Customer Growth (ERCs)	417	417	417	834	417	1251	417	1668	417	2085
271	C I A C - Lines	527,379	527,379	348,922	876,301	348,922	1,225,223	348,922	1,574,145	348,922	1,923,067
	C.I.A.C - Cash	39,615	39,615	39,615	79,230	39,615	118,845	39,615	158,460	39,615	198,075
	C I.A.C - Other	213,360	213,360	213,360	426,720	213,360	640,080	213,360	853,440	213,360	1,066,800
	TOTAL	780,354	780,354	601,897	1,382,251	601,897	1,984,148	601,897	2,586,045	601,897	3,187,942

Nocatee Utility Corporation
 Schedule of Accumulated Amortization of Water C.I.A.C

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Amortization Rate
272	Accum Amortization of C I A C - Lines	4,408	4,408	11,732	16,139	17,564	33,703	23,396	57,099	29,229	86,328	1.67%
	Accum Amortization of C I A C - Cash	506	506	1,519	2,026	2,532	4,558	3,545	8,104	4,558	12,662	2.56%
	Accum Amortization of C I A C - Other	2,728	2,728	8,183	10,911	13,639	24,550	19,094	43,645	24,550	68,195	2.56%
	TOTAL	7,642	7,642	21,434	29,076	33,735	62,811	46,036	108,847	58,337	167,184	

Nocatee Utility Corporation
Schedule of Water Accumulated Depreciation

DOCKET NO 990696-WS
Swain Exhibit ____ (DDS-13)
Schedule No 9

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
301	Organization	188	188	375	563	375	938	375	1,313	375	1,688
302	Franchises	0	0	0	0	0	0	0	0	0	0
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0
309	Supply Mains	0	0	0	0	0	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
311	Pumping Equipment	2,500	2,500	5,000	7,500	5,000	12,500	5,000	17,500	5,000	22,500
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0
	Concrete Ground Storage Reservoir	0	0	0	0	0	0	0	0	0	0
331	Transmission and Distribution Mains	18,891	18,891	41,839	60,730	49,954	110,684	58,068	168,752	66,183	234,935
333	Services	988	988	2,964	3,952	4,940	8,892	6,916	15,808	8,892	24,700
334	Meters and Meter Installations	1,265	1,265	3,795	5,060	6,325	11,385	8,855	20,240	11,385	31,625
335	Hydrants	930	930	2,791	3,721	4,651	8,372	6,512	14,884	8,372	23,256
339	Other Plant and Miscellaneous Equipmen	0	0	0	0	0	0	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
	TOTAL PLANT	24,762	24,762	56,764	81,526	71,245	152,770	85,726	238,496	100,207	338,703

Nocatee Utility Corporation
 Base Facility Charge and Gallonage Component Cost
 At 80% of Design Capacity
 DOCKET NO. 990696-WS
 (WATER COMPANY)

FACTORED ERC'S 18,060
 FACTORED GALLONS 212,868 1505

	PERCENTAGE ASSI	FACTORED ERC'S	FACTORED GALLONS				
BASE FACILITY CHARGE COMPONENT CONSTRUCTION -WATER-	TEST YEAR (Staff)	BASE FACILITY CHARGE	ALLONAGE CHARGE	BASE FACILITY COST	BASE FACILITY CHARGE	GALLONAGE COST	GALLONAGE CHARGE
OPERATION & MAINTENANCE EXPENSES:							
601 Salaries and Wages - Employees	10,000	50%	50%	5,000	0.2769	5,000	0.0235
603 Salaries and Wages - Officers	0	100%	----	0	0.0000	0	0.0000
604 Employee Pensions and Benefits	0	50%	50%	0	0.0000	0	0.0000
610 Purchased Water	0	----	100%	0	0.0000	0	0.0000
615-6 Purchased Power & Fuel for Power Production	0	----	100%	0	0.0000	0	0.0000
618 Chemicals	0	----	100%	0	0.0000	0	0.0000
620 Materials and Supplies	600	50%	50%	300	0.0166	300	0.0014
63X Contractual Services	268,538	32%	68%	86,066	4.7656	182,472	0.8572
641 Rental of Building / Real Property	0	100%	----	0	0.0000	0	0.0000
642 Rental of Equipment	0	100%	----	0	0.0000	0	0.0000
650 Transportation Expense	0	50%	50%	0	0.0000	0	0.0000
656-9 Insurance	1,297	100%	----	1,297	0.0718	0	0.0000
660 Advertising Expense	0	50%	50%	0	0.0000	0	0.0000
666-7 Regulatory Commission Expense	0	50%	50%	0	0.0000	0	0.0000
670 Bad Debt Expense	0	50%	50%	0	0.0000	0	0.0000
675 Miscellaneous Expense	1000	50%	50%	500	0.0277	500	0.0023
TOTAL OPERATION & MAINTENANCE EXPENSES	281,435			93,163	5.1586	188,272	0.8845
DEPRECIATION AND AMORTIZATION:							
403 Depreciation Expense	85,726	100%	----	85,726	4.7467	0	0.0000
407 Amortization Expense	(46,036)	100%	----	(46,036)	(2.5491)	0	0.0000
TOTAL DEPRECIATION AND AMORTIZATION	39,690			39,690	2.1977	0	0.0000

TAXES OTHER THAN INCOME TAXES:

408.10 Utility Regulatory Assessment Fees	22,487	32%	68%	7,233	0.4005	15,254	0.0717
408.11 Property Taxes	17,268	100%	----	17,268	0.9561	0	0.0000
408.12 Payroll Taxes	765	100%	----	765	0.0424	0	0.0000
408.13 Other Taxes and Licenses	2,000	100%	----	2,000	0.1107	0	0.0000
408.20 TOTI, Other Income and Deductions	0	100%	----	0	0.0000	0	0.0000

TOTAL TAXES OTHER THAN INCOME TAXES	42,519			27,266	1.5097	15,254	0.0717
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INCOME TAXES:

409 Federal, State, and Local Income Taxes	40,394	----	100%	0	0.0000	40,394	0.1898
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TOTAL INCOME TAXES	40,394			0	0.0000	40,394	0.1898
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RETURN ON INVESTMENT	93,746	----	100%	0	0.0000	93,746	0.4404
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TOTAL REVENUE REQUIREMENT	497,784			160,119	8.8659	337,665	1.5863
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LESS: MISCELLANEOUS REVENUES	0	100%	----	0	0.0000	0	0.0000
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TOTAL REVENUES FOR RATE SETTING	497,784			160,119	8.87	337,665	1.59
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160286.544

Nocatee Utility Corporation
Schedule of Wastewater Rate Base
At 80% of Design Capacity

DOCKET NO 990696-WS
Swain Exhibit _____ (DDS-14)
Schedule No 1

Description	Balance Per Filing	Company Adjust	Revised Filing
Utility Plant in Service	6,265,660	(17,500)	6,248,160
Land	0	0	0
Accumulated Depreciation	(566,568)	4,181	(562,387)
Contributions-in-aid-of-Construction	(4,314,796)	0	(4,314,796)
Accumulated Amortization of C I A C	260,646	(276)	260,370
Working Capital Allowance	81,865	6,622	88,487
TOTAL	1,726,807	(6,973)	1,719,834

At 80% of Design Capacity
 Schedule of Wastewater Operations
 At 80% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No 2

Description	Balance Per Filing	Company Adjust	Revised Filing
Operating Revenues	1,063,333	56,333	1,119,666
Operating and Maintenance	654,922	52,971	707,893
Depreciation Expense	86,371	(1,069)	85,302
Taxes Other Than Income	0	85,763	85,763
Income Taxes	71,726	921	72,647
Total Operating Expenses	813,019	138,586	951,605
Net Operating Income	250,314	(82,253)	168,061
Rate Base	1,726,807		1,719,834
Rate of Return	14.50%		9.77%

Nocatee Utility Corporation
 Schedule of Capital Structure
 At 80% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No 3

Description	Balance Per Filing	Company Adjust	Revised Filing	Weight	Cost Rate	Weighted Cost
Common Equity	1,036,084	(4,184)	1,031,900	60.00%	9.62%	5.77%
Long and Short-Term Debt	690,723	(2,789)	687,934	40.00%	10.00%	4.00%
Customer Deposits	0	0	0	0.00%	8.00%	0.00%
Advances from Associated Companies	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0.00%	0.00%	0.00%
	1,726,807	(6,973)	1,719,834	100.00%		9.77%

Nocatee Utility Corporation
 Schedule of Net Plant to Net C I A C
 At 100% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No 4

Account Number	Account Description	Wastewater
101	Utility Plant in Service	7,247,729
104	Accumulated Depreciation	(790,327)
	Net Plant	6,457,402
271	C I A C	5,364,850
272	Accum Amortization of C I A C	(403,823)
	Net C I A C	4,961,027
	Net C I A C / Net Plant	76.83%
	Gross to Gross Minimum Contribution Level	70.38%
	Recommended Charge	\$115.00

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Useful Life	Commission Depreciation Rate	Weight	Composite Depreciation Rate
351	Organization	15,000	15,000	0	15,000	0	15,000	0	15,000	0	15,000	40	2.50%	0.21%	0.01%
352	Franchises	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
353	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	NA			0.00%
354	Structures and Improvements	372,600	372,600	115,000	487,600	115,000	602,600	115,000	717,600	115,000	832,600	32	3.13%	11.49%	0.36%
360	Collection Sewers - Force	1,628,790	1,628,790	87,906	1,716,696	87,906	1,804,602	87,906	1,892,508	87,906	1,980,414	30	3.33%	27.32%	0.91%
361	Collection Sewers - Gravity	527,183	527,183	527,183	1,054,366	527,183	1,581,549	527,183	2,108,732	527,183	2,635,915	45	2.22%	36.37%	0.81%
362	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	40	2.50%	0.00%	0.00%
363	Services to Customers	96,980	96,980	96,980	193,960	96,980	290,940	96,980	387,920	96,980	484,900	38	2.63%	6.69%	0.18%
364	Flow Measuring Devices	50,000	50,000	0	50,000	0	50,000	0	50,000	0	50,000	5	20.00%	0.69%	0.14%
365	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	5	20.00%	0.00%	0.00%
370	Receiving Wells	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
371	Pumping Equipment	558,900	558,900	172,500	731,400	172,500	903,900	172,500	1,076,400	172,500	1,248,900	18	5.56%	17.23%	0.96%
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
381	Plant Sewers	0	0	0	0	0	0	0	0	0	0	35	2.86%	0.00%	0.00%
382	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	30	3.33%	0.00%	0.00%
389	Other Plant and Miscellaneous Equipme	0	0	0	0	0	0	0	0	0	0	25	4.00%	0.00%	0.00%
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
391	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	6	16.67%	0.00%	0.00%
392	Stores Equipment	0	0	0	0	0	0	0	0	0	0	18	5.56%	0.00%	0.00%
393	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0	16	6.25%	0.00%	0.00%
394	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
395	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	12	8.33%	0.00%	0.00%
396	Communication Equipment	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	15	6.67%	0.00%	0.00%
398	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	10	10.00%	0.00%	0.00%
	TOTAL PLANT	3,249,453	3,249,453	999,569	4,249,022	999,569	5,248,591	999,569	6,248,160	999,569	7,247,729			100.00%	3.35%
	LAND	0	0	0	0	0	0	0	0	0	0				
	TOTAL DEPRECIABLE PLANT	3,249,453	3,249,453	999,569	4,249,022	999,569	5,248,591	999,569	6,248,160	999,569	7,247,729				

Nocatee Utility Corporation
Schedule of Wastewater Operation and Maintenance
At 80% of Design Capacity

DOCKET NO 990696-WS
Swain Exhibit ____ (DDS-14)
Schedule No 6

Account Number	Account Description	Balance Per Filing	Company Adjust	Revised Filing
701	Salaries and Wages - Employees	0	10,000	10,000
703	Salaries and Wages - Officers	30,000	(30,000)	0
704	Employee Pensions and Benefits	0	0	0
710	Purchased Sewage Treatment	435,459	(435,459)	0
711	Sludge Removal Expense	0	0	0
715	Purchased Power	34,000	(34,000)	0
716	Fuel for Power Production	500	(500)	0
718	Chemicals	0	0	0
720	Materials and Supplies	5,000	(4,400)	600
731	Contractual Services - Engineering	7,500	(7,500)	0
732	Contractual Services - Accounting	4,500	(1,000)	3,500
733	Contractual Services - Legal	3,000	0	3,000
734	Contractual Services - Management Fees	55,000	548,433	676,355
735	Contractual Services - Other	63,450	(53,450)	10,000
741	Rental of Building / Real Property	12,000	(12,000)	0
742	Rental of Equipment	0	0	0
750	Transporation Expense	0	0	0
756	Insurance - Vehicle	0	0	0
757	Insurance - General Liability	718	0	718
758	Insurance - Workman's Compensation	150	(75)	75
759	Insurance - Other	2,645	0	2,645
760	Advertising Expense	0	0	0
766	Regulatory Commission Expense - Rate Case	0	0	0
767	Regulatory Commission Expense - Other	0	0	0
770	Bad Debt Expense	0	0	0
775	Miscellaneous Expense	1,000	0	1,000
	TOTAL	654,922	(19,951)	707,893

Nocatee Utility Corporation
 Schedule of Wastewater Taxes Other Than Income
 At 80% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit _____ (DDS-14)
 Schedule No 7

Account Number	Account Description	Balance Per Filing	Company Adjust	Required Revenue
408 10	Utility Regulatory Assessment Fees	47,850	2,535	50,385
408 11	Property Taxes	31,083	(126)	30,957
408.12	Payroll Taxes	2,295	(1,530)	765
408.13	Other Taxes and Licenses	2,000	1,820	3,820
408.20	TOTI, Other Income and Deductions	0	0	0
	TOTAL	83,228	2,699	85,927

Nocatee Utility Corporation
 Schedule of Wastewater Contributions-in-aid-of-Construction

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No 8

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
	Annual Customer Growth (ERCs)	439	439	439	878	438	1316	438	1754	439	2193
271	C I A C - Lines	729,899	729,899	615,089	1,344,988	615,089	1,960,077	615,089	2,575,166	615,089	3,190,255
	C I A C - Cash	50,485	50,485	50,485	100,970	50,370	151,340	50,370	201,710	50,485	252,195
	C I A C - Other	384,480	384,480	384,480	768,960	384,480	1,153,440	384,480	1,537,920	384,480	1,922,400
	TOTAL	1,164,864	1,164,864	1,050,054	2,214,918	1,049,939	3,264,857	1,049,939	4,314,796	1,050,054	5,364,850

Nocatee Utility Corporation
 Schedule of Accumulated Amortization of Wastewater C I A C

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Amortization Rate
272	Accum Amortization of C I A C - Lines	9,850	9,850	27,999	37,849	44,600	82,449	61,201	143,650	77,801	221,451	2 70%
	Accum Amortization of C.I.A.C. - Cash	847	847	2,540	3,387	4,232	7,619	5,922	13,541	7,613	21,154	3 35%
	Accum Amortization of C.I A C. - Other	6,449	6,449	19,346	25,795	32,244	58,039	45,141	103,180	58,039	161,219	3 35%
	TOTAL	17,145	17,145	49,886	67,031	81,076	148,107	112,263	260,370	143,453	403,823	

Nocatee Utility Corporation
 Schedule of Wastewater Accumulated Depreciation

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-14)
 Schedule No 9

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
351	Organization	188	188	375	563	375	938	375	1,313	375	1,688
352	Franchises	0	0	0	0	0	0	0	0	0	0
353	Land and Land Rights	0	0	0	0	0	0	0	0	0	0
354	Structures and Improvements	5,822	5,822	13,441	19,263	17,034	36,297	20,628	56,925	24,222	81,147
360	Collection Sewers - Force	27,147	27,147	55,758	82,905	58,688	141,593	61,619	203,211	64,549	267,760
361	Collection Sewers - Gravity	5,858	5,858	17,573	23,430	29,288	52,718	41,003	93,721	52,718	146,440
362	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0
363	Services to Customers	1,276	1,276	3,828	5,104	6,380	11,484	8,932	20,417	11,484	31,901
364	Flow Measuring Devises	5,000	5,000	10,000	15,000	10,000	25,000	10,000	35,000	10,000	45,000
365	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0	0	0	0	0	0
371	Pumping Equipment	15,525	15,525	35,842	51,367	45,425	96,792	55,008	151,800	64,592	216,392
380	Treatment and Disposal Equipment	0	0	0	0	0	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
389	Other Plant and Miscellaneous Equipmen	0	0	0	0	0	0	0	0	0	0
390	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0
396	Communication Equipment	0	0	0	0	0	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
	TOTAL PLANT	60,815	60,815	136,816	197,631	167,191	364,822	197,565	562,387	227,940	790,327

Nocatee Utility Corporation
 Base Facility Charge and Gallonage Component Cost
 At 80% of Design Capacity
 DOCKET NO 990696-WS

FACTORED ERC'S 18,060 1505
 FACTORED GALLONS 172,385

BASE FACILITY CHARGE COMPONENT CONSTRUCTION -SEWER-	TEST YEAR (Staff)	PERCENTAGE ASSI		FACTORED ERC'S		FACTORED GALLONS	
		BASE FACILITY CHARGE	ALLONAG CHARGE	BASE FACILITY COST	BASE FACILITY CHARGE	GALLONAGE COST	ALLONAGE CHARGE
OPERATION & MAINTENANCE EXPENSES							
701 Salaries and Wages - Employees	10,000	50%	50%	5,000	0 2769	5,000	0 0290
703 Salaries and Wages - Officers	0	100%	----	0	0 0000	0	0 0000
704 Employee Pensions and Benefits	0	50%	50%	0	0 0000	0	0 0000
710 Purchased Sewage Treatment	0	----	100%	0	0 0000	0	0 0000
711 Sludge Removal	0	----	100%	0	0 0000	0	0 0000
715-6 Purchased Power & Fuel for Power Production	0	----	100%	0	0 0000	0	0 0000
718 Chemicals	0	----	100%	0	0 0000	0	0 0000
720 Materials and Supplies	600	50%	50%	300	0 0166	300	0 0017
73X Contractual Services	692,855	15%	85%	103,928	5 7546	588,927	3 4163
741 Rental of Building / Real Property	0	100%	----	0	0 0000	0	0 0000
742 Rental of Equipment	0	100%	----	0	0 0000	0	0 0000
750 Transportation Expense	0	50%	50%	0	0 0000	0	0 0000
756-9 Insurance	3,438	50%	50%	1,719	0 0952	1,719	0 0100
760 Advertising Expense	0	50%	50%	0	0 0000	0	0 0000
766-7 Regulatory Commission Expense	0	50%	50%	0	0 0000	0	0 0000
770 Bad Debt Expense	0	50%	50%	0	0 0000	0	0 0000
775 Miscellaneous Expense	1,000	50%	50%	500	0 0277	500	0 0029
TOTAL OPERATION & MAINTENANCE EXPENSES	707,893			111,447	6 1709	596,446	3 4600
DEPRECIATION AND AMORTIZATION:							
403 Depreciation Expense	197,565	100%	----	197,565	10 9394	0	0 0000
407 Amortization Expense	(112,263)	100%	----	(112,263)	(6 2161)	0	0 0000
TOTAL DEPRECIATION AND AMORTIZATION	85,302			85,302	4 7233	0	0 0000

TAXES OTHER THAN INCOME TAXES

408 10 Utility Regulatory Assessment Fees	50,385	22%	78%	10,944	0 6060	39,441	0 2288
408 11 Property Taxes	30,957	100%	----	30,957	1 7141	0	0 0000
408 12 Payroll Taxes	765	100%	----	765	0 0424	0	0 0000
408 13 Other Taxes and Licenses	3,820	100%	----	3,820	0 2115	0	0 0000
408 20 TOTI, Other Income and Deductions	0	100%	----	0	0 0000	0	0 0000
TOTAL TAXES OTHER THAN INCOME TAXES	85,927			46,486	2 5740	39,441	0 2288

INCOME TAXES:

409 Federal, State, and Local Income Taxes	72,647	----	100%	0	0 0000	72,647	0 4214
TOTAL INCOME TAXES	72,647			0	0 0000	72,647	0 4214

RETURN ON INVESTMENT	168,061	----	100%	0	0 0000	168,061	0 9749
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TOTAL REVENUE REQUIREMENT	1,119,830			243,235	13 4682	876,595	5 0851
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LESS MISCELLANEOUS REVENUES	0	100%	----	0	0 0000	0	0 0000
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TOTAL REVENUES FOR RATE SETTING	1,119,830			243,235	13 47	876,595	5 09
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Nocatee Utility Company
Schedule of Reuse Rate Base
At 100% of Design Capacity

DOCKET NO 990696-WS
Swain Exhibit _____(DDS-15)
Schedule No 1

Description	Balance Per Filing	Company Adjust	Revised Filing
Utility Plant in Service	6,327,452	0	6,327,452
Land	0	0	0
Accumulated Depreciation	(688,651)	0	(688,651)
Contributions-in-aid-of-Construction	(5,659,731)	0	(5,659,731)
Accumulated Amortization of C I.A.C	349,919	0	349,919
Plant Held for Future Use	0	0	0
Working Capital Allowance	34,203	(4,572)	29,631
TOTAL	363,192	(4,571)	358,621

Nocatee Utility Company
 Schedule of Reuse Operations
 At 100% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit _____(DDS-15)
 Schedule No 2

Description	Balance Revised Filing	Company Adjust.	New Revised Filing
Operating Revenues	406,005	(38,333)	367,672
Operating and Maintenance	273,622	(36,574)	237,048
Depreciation Expense	55,579	(0)	55,579
Taxes Other Than Income	26,808	(1,726)	25,082
Income Taxes	14,855	63	14,918
Total Operating Expenses	370,864	(38,237)	332,627
Net Operating Income	35,141	(96)	35,045
Rate Base	363,192		358,621
Rate of Return	9.68%		9.77%

Nocatee Utility Company
 Schedule of Capital Structure
 At 100% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No 3

Description	Balance Revised Filing	Company Adjust	New Revised Filing	Weight	Cost Rate	Weighted Cost
Common Equity	217,915	(2,743)	215,172	60.00%	9.62%	5.77%
Long and Short-Term Debt	145,277	(1,829)	143,448	40.00%	10.00%	4.00%
Customer Deposits	0	0	0	0.00%	8.00%	0.00%
Advances from Associated Companies	0	0	0	0.00%	0.00%	0.00%
Other	0	0	0	0.00%	0.00%	0.00%
	363,192	(4,571)	358,621	100.00%		9.77%

Range of Reasonableness	High	Low
Common Equity	10.62%	8.62%
Overall Rate of Return	10.37%	9.17%

Nocatee Utility Company
 Schedule of Net Plant to Net C I A C.
 At 100% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit _____(DDS-15)
 Schedule No 4

Account Number	Account Description	Reuse
101	Utility Plant in Service	6,327,452
104	Accumulated Depreciation	(688,651)
	Net Plant	5,638,801
271	C I A C	5,659,731
272	Accum Amortization of C.I.A C	(349,919)
	Net C I A C	5,309,812
	Net C I A C / Net Plant	94.17%
	Gross to Gross Minimum Contribution Level	89.51%
	Recommended Charge	\$550.00

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Useful Life	Commission Depreciation Rate	Weight	Composite Depreciation Rate
301	Organization	15 000	15 000	0	15 000	0	15,000	0	15 000	0	15,000	40	2 50%	0 24%	0 01%
302	Franchises	0	0	0	0	0	0	0	0	0	0	40	2 50%	0 00%	0 00%
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	NA			
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	33	3 03%	0 00%	0 00%
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	50	2 00%	0 00%	0 00%
306	Lake, Rver, and Other Intakes	0	0	0	0	0	0	0	0	0	0	40	2 50%	0 00%	0 00%
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0	30	3 33%	0 00%	0 00%
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	40	2 50%	0 00%	0 00%
309	Supply Mains	0	0	0	0	0	0	0	0	0	0	35	2 86%	0 00%	0 00%
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	20	5 00%	0 00%	0 00%
311	Pumping Equipment	648 687	648 687	0	648 687	0	648 687	0	648 687	0	648,687	20	5 00%	10 25%	0 51%
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	22	4 55%	0 00%	0 00%
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	37	2 70%	0 00%	0 00%
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0	35	2 86%	0 00%	0 00%
	Concrete Ground Storage Reservoir	1 016 798	1,016 798	0	1 016 798	0	1 016 798	0	1 016 798	0	1,016,798	40	2 50%	16 07%	0 40%
331	Transmission and Distribution Mains	3 117 879	3 117 879	229 897	3 347 776	229 897	3,577 673	229 897	3 807 570	229,897	4,037 467	43	2 33%	63 81%	1 48%
333	Services	69 920	69 920	69,920	139 840	69,920	209 760	69 920	279 680	69,920	349,600	40	2 50%	5 53%	0 14%
334	Meters and Meter Installations	77 740	77 740	45,540	123 280	45 540	168 820	45 540	214 360	45,540	259 900	20	5 00%	4 11%	0 21%
335	Hydrants	0	0	0	0	0	0	0	0	0	0	45	2 22%	0 00%	0 00%
339	Other Plant and Miscellaneous Equip	0	0	0	0	0	0	0	0	0	0	25	4 00%	0 00%	0 00%
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	15	6 67%	0 00%	0 00%
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	6	16 67%	0 00%	0 00%
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0	18	5 56%	0 00%	0 00%
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0	16	6 25%	0 00%	0 00%
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	15	6 67%	0 00%	0 00%
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	12	8 33%	0 00%	0 00%
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0	10	10 00%	0 00%	0 00%
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	15	6 67%	0 00%	0 00%
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	10	10 00%	0 00%	0 00%
	TOTAL PLANT	4 946 024	4 946 024	345 357	5 291 381	345,357	5,636 738	345 357	5 982 095	345,357	6,327 452			100 00%	2 75%
	LAND	0	0	0	0	0	0	0	0	0	0				
	DEPRECIABLE PLANT	4 946 024	4,946 024	345 357	5,291,381	345,357	5,636 738	345,357	5 982 095	345 357	6 327 452				

Nocatee Utility Company
Schedule of Reuse Operation and Maintenance
At 100% of Design Capacity

DOCKET NO 990696-WS
Swain Exhibit _____(DDS-15)
Schedule No 6

Account Number	Account Description	Balance Revised Filing	Company Adjust	New Revised Filing
601	Salaries and Wages - Employees	0	10,000	10,000
603	Salaries and Wages - Officers	0	0	0
604	Employee Pensions and Benefits	0	0	0
610	Purchased Water	143,957	(143,957)	0
615	Purchased Power	50,000	(50,000)	0
616	Fuel for Power Production	1,250	(1,250)	0
618	Chemicals	5,625	(5,625)	0
620	Materials and Supplies	5,000	(4,400)	600
631	Contractual Services - Engineering	0	0	0
632	Contractual Services - Accounting	0	0	0
633	Contractual Services - Legal	0	0	0
634	Contractual Services - Management Fees	63,450	148,658	212,108
635	Contractual Services - Other	0	10,000	10,000
641	Rental of Building / Real Property	0	0	0
642	Rental of Equipment	0	0	0
650	Transporation Expense	0	0	0
656	Insurance - Vehicle	0	0	0
657	Insurance - General Liability	731	0	731
658	Insurance - Workman's Compensation	0	0	0
659	Insurance - Other	2,609	0	2,609
660	Advertising Expense	0	0	0
666	Regulatory Commission Expense - Rate Case	0	0	0
667	Regulatory Commission Expense - Other	0	0	0
670	Bad Debt Expense	0	0	0
675	Miscellaneous Expense	1,000	0	1,000
	TOTAL	273,622	(36,574)	237,048

Nocatee Utility Company
 Schedule of Reuse Taxes Other Than Income
 At 100% of Design Capacity

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No 7

Account Number	Account Description	Balance Per Filing	Company Adjust	Revised Filing
408 10	Utility Regulatory Assessment Fees	18,270	(1,725)	16,545
408 11	Property Taxes	6,537	(82)	6,455
408.12	Payroll Taxes	0	765	765
408.13	Other Taxes and Licenses	2,000	0	2,000
408 20	TOTI, Other Income and Deductions	0	0	0
	TOTAL	26,807	(1,042)	25,765

Nocatee Utility Company
 Schedule of Reuse Contributions-in-aid-of-Construction

DOCKET NO 990696-WS
 Swain Exhibit ____ (DDS-15)
 Schedule No 8

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
	ENTER ERC'S	941	941	941	1882	941	2823	941	3764	941	4705
271	C.I.A.C. - Lines	1,575,093	1,575,093	229,897	1,804,990	229,897	2,034,887	229,897	2,264,784	229,897	2,494,681
	C.I.A.C. - Cash	517,550	517,550	517,550	1,035,100	517,550	1,552,650	517,550	2,070,200	517,550	2,587,750
	C.I.A.C. - Other	115,460	115,460	115,460	230,920	115,460	346,380	115,460	461,840	115,460	577,300
	TOTAL	2,208,103	2,208,103	862,907	3,071,010	862,907	3,933,917	862,907	4,796,824	862,907	5,659,731

Nocatee Utility Company
 Schedule of Accumulated Amortization of Reuse C I A C

DOCKET NO 990696-WS

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance	Amortization Rate
272	Accum Amortization of C I A C - Lines	11,687	11,687	25,079	36,766	28,490	65,256	31,902	97,158	35,313	132,471	1.48%
	Accum. Amortization of C I A C - Cash	7,110	7,110	21,331	28,441	35,552	63,993	49,772	113,765	63,993	177,758	2.75%
	Accum Amortization of C I A C - Other	1,588	1,588	4,763	6,350	7,938	14,288	11,113	25,401	14,288	39,689	2.75%
	TOTAL	20,385	20,385	51,173	71,557	71,980	143,537	92,787	236,325	113,595	349,919	

Nocatee Utility Company
Schedule of Reuse Accumulated Depreciation

DOCKET NO 990696-WS
Swain Exhibit ____ (DDS-15)
Schedule No 9

Account Number	Account Description	Year 1 Additions	Year 1 Balance	Year 2 Additions	Year 2 Balance	Year 3 Additions	Year 3 Balance	Year 4 Additions	Year 4 Balance	Year 5 Additions	Year 5 Balance
301	Organization	188	188	375	563	375	938	375	1,313	375	1,688
302	Franchises	0	0	0	0	0	0	0	0	0	0
303	Land and Land Rights	0	0	0	0	0	0	0	0	0	0
304	Structures and Improvements	0	0	0	0	0	0	0	0	0	0
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0
309	Supply Mains	0	0	0	0	0	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
311	Pumping Equipment	16,217	16,217	32,434	48,652	32,434	81,086	32,434	113,520	32,434	145,955
320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0
	Steel Pneumatic Tank	0	0	0	0	0	0	0	0	0	0
	Concrete Ground Storage Reservoir	12,710	12,710	25,420	38,130	25,420	63,550	25,420	88,970	25,420	114,390
331	Transmission and Distribution Mains	36,254	36,254	75,182	111,436	80,528	191,965	85,875	277,840	91,221	369,061
333	Services	874	874	2,622	3,496	4,370	7,866	6,118	13,984	7,866	21,850
334	Meters and Meter Installations	1,944	1,944	5,026	6,969	7,303	14,272	9,580	23,851	11,857	35,708
335	Hydrants	0	0	0	0	0	0	0	0	0	0
339	Other Plant and Miscellaneous Equipme	0	0	0	0	0	0	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
	TOTAL PLANT	68,187	68,187	141,059	209,245	150,430	359,676	159,802	519,477	169,173	688,651

Nocatee Utility Company
 Base Facility Charge and Gallonage Component Cost
 At 80% of Design Capacity
 DOCKET NO 990696-WS
 (WATER COMPANY)

FACTORED ERC'S 21,660 1805
 FACTORED GALLONS 448,220

	PERCENTAGE ASSI	FACTORED ERC'S	FACTORED GALLONS				
BASE FACILITY CHARGE COMPONENT CONSTRUCTION -WATER-	TEST YEAR (Staff)	BASE FACILITY CHARGE	ALLONAG CHARGE	BASE FACILITY COST	BASE FACILITY CHARGE	GALLONAGE COST	ALLONAGE CHARGE
OPERATION & MAINTENANCE EXPENSES							
601 Salaries and Wages - Employees	10,000	100%	----	10,000	0.4617	0	0 0000
603 Salaries and Wages - Officers	0	100%	----	0	0 0000	0	0 0000
604 Employee Pensions and Benefits	0	100%	----	0	0 0000	0	0 0000
610 Purchased Water	0	----	100%	0	0 0000	0	0 0000
615-6 Purchased Power & Fuel for Power Production	0	100%	----	0	0 0000	0	0 0000
618 Chemicals	0	----	100%	0	0 0000	0	0 0000
620 Materials and Supplies	600	100%	----	600	0 0277	0	0 0000
63X Contractual Services	222,108	32%	68%	71,075	3 2814	151,033	0 3370
641 Rental of Building / Real Property	0	100%	----	0	0 0000	0	0 0000
642 Rental of Equipment	0	100%	----	0	0 0000	0	0 0000
650 Transportation Expense	0	100%	----	0	0 0000	0	0 0000
656-9 Insurance	3,340	100%	----	3,340	0 1542	0	0 0000
660 Advertising Expense	0	100%	----	0	0 0000	0	0 0000
666-7 Regulatory Commission Expense	0	100%	----	0	0 0000	0	0 0000
670 Bad Debt Expense	0	100%	----	0	0 0000	0	0 0000
675 Miscellaneous Expense	1000	100%	----	1,000	0 0462	0	0 0000
TOTAL OPERATION & MAINTENANCE EXPENSES	237,048			86,015	3 9711	151,033	0 3370
DEPRECIATION AND AMORTIZATION							
403 Depreciation Expense	169,173	100%	----	169,173	7 8104	0	0 0000
407 Amortization Expense	(113,595)	100%	----	(113,595)	(5 2444)	0	0 0000
TOTAL DEPRECIATION AND AMORTIZATION	55,579			55,579	2 5660	0	0 0000

TAXES OTHER THAN INCOME TAXES

408 10 Utility Regulatory Assessment Fees	16,545	57%	43%	9,442	0 4359	7,103	0 0158
408 11 Property Taxes	6,455	100%	----	6,455	0 2980	0	0 0000
408 12 Payroll Taxes	765	100%	----	765	0 0353	0	0 0000
408 13 Other Taxes and Licenses	2,000	100%	----	2,000	0 0923	0	0 0000
408 20 TOTI, Other Income and Deductions	0	100%	----	0	0 0000	0	0 0000

TOTAL TAXES OTHER THAN INCOME TAXES	25,765			18,662	0 8616	7,103	0 0158
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INCOME TAXES:

409 Federal, State, and Local Income Taxes	14,918	100%	----	14,918	0 6887	0	0 0000
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TOTAL INCOME TAXES	14,918			14,918	0.6887	0	0 0000
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RETURN ON INVESTMENT	35,045	100%	----	35,045	1 6180	0	0 0000
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TOTAL REVENUE REQUIREMENT	368,355			210,219	9 7054	158,136	0 3528
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LESS MISCELLANEOUS REVENUES	0	100%	----	0	0 0000	0	0 0000
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TOTAL REVENUES FOR RATE SETTING	368,355			210,219	9 71	158,136	0 35
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