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MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

November 10, 2005

RECEIVED-FPSC
NOV 15 AM 10:14
COMMISSION
CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No.: 050281-SU; Application of Plantation Bay Utility Company for Increase
in Water and Wastewater Rates in Volusia County, Florida
Our File No.: 36062.06

Dear Ms. Bayo:

Plantation Bay Utility Company (the *Utility*) provides the following supplemental responses to the Staff's Third Set of Data Requests dated October 20, 2005:

- IMP _____ A. The following items relate to information requested in Staff's First Data Request for which Plantation Bay Utility Company (Plantation or utility) has not provided to date.
- JOM _____
- JTR _____
- ECR _____ 10. For the periods ending December 31, 2005 and December 31, 2006, please provide the estimated capital structure components, i.e., long-term debt, customer deposits, common equity and the estimated cost rates for each component. State all assumptions used in estimating the amount and rates.
- SCL _____
- OPC _____
- RCA _____ RESPONSE: Please refer to the documents attached as Exhibit "A".
- SCR _____
- SGA _____ C. The following items relate to the utility's requested rate case expense.
- SEC 13. With regard to Questions 19 a through e of Staff's First Data Request, provide an update of actual expenses incurred to date and an estimate to complete the case.
- OTH _____

DOCUMENT NUMBER-DATE

10960 NOV 15 05

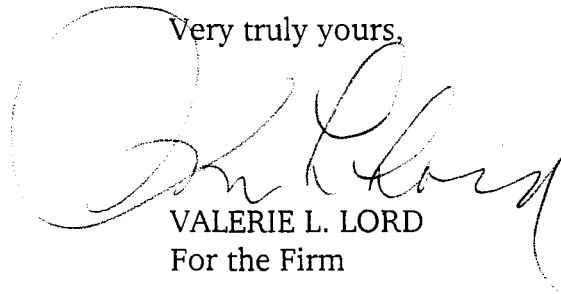
FPSC-COMMISSION CLERK

Ms. Blanca Bayo, Commission Clerk
Florida Public Service Commission
November 10, 2005
Page 2

RESPONSE: Please refer to the attached Exhibit "B", which are updates of the consultant's rate case expense. The Utility's rate case expense will be provided.

Should you have any questions regarding these responses, please do not hesitate to contact me.

Very truly yours,



VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

cc: Rosanne Gervasi, Esquire, Office of General Counsel (w/enclosures)
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures)
Mr. Douglas R. Ross, Jr. (w/enclosures)
Ms. Jean Trinder (w/o enclosures)
Mr. Frank Seidman (w/enclosures)
Robert C. Nixon, CPA (w/enclosures)

M:\1 ALTAMONTE\PLANTATION BAY\(.06) 2005 RATE CASE\PSC Clerk 09 (data request set 3 - supp-2).ltr.wpd

EXHIBIT

"A"

tabbles

Plantation Bay Utility Company
Proforma Capital Structure
12/31/2005 and 12/31/2006

	<u>Proforma 12/31/2005</u>	<u>Proforma 12/31/2006</u>
Long Term Debt	2,523,606	4,993,365
Common Equity	1,141,600	870,664
Customer Deposits	<u>44,820</u>	<u>51,070</u>
	<u>\$ 3,710,026</u>	<u>\$ 5,915,099</u>

Plantation Bay Utility Company
Annualization of August 31, 2005 Financial Statements to
December 31, 2005

Description	Historic 8/31/20005	Proforma Adjustments	Annualization Adjustments	Annualized 12/31/2005
Water Plant in Service	3,980,210.00	117,349.00 (1)		4,097,559.00
Sewer Plant in Service	5,070,220.00	246,233.00 (1)		5,316,453.00
Water Accumulated Depreciation	(1,654,565.00)	(50,688.00) (2)		(1,705,253.00)
Sewer Accumulated Depreciation	(1,554,494.00)	(72,618.00) (2)		(1,627,112.00)
Cash	16,868.00	(56,605.00) (3)	39,737.00 (3)	-
Customer Accounts Receivable	50,717.00		(10,252.00) (8)	40,465.00
Accum Prov Uncoll Accts	(117.00)			(117.00)
Deposits	2,495.00			2,495.00
Deferred Rate Case Expense	58,344.00			58,344.00
Other Deferred Debits	10,115.00			10,115.00
Net Deferred Tax Asset (Liability)		(241,549.00) (4)	654,649.00 (9)	413,100.00
Long Term Debt-PPB	(834,691.00)			(834,691.00)
Long Term Debt-IPB	(1,290,751.00)	(398,164.00) (5)		(1,688,915.00)
Accounts Payable	(1,850.00)			(1,850.00)
Accounts Payable-Ecocen	(48,000.00)			(48,000.00)
Customer Deposits	(38,570.00)	(6,250.00) (6)		(44,820.00)
Accrued Taxes-RAF	(4,290.00)			(4,290.00)
Retainage/Construction	(34,582.00)	34,582.00 (5)		-
Water CIAC-System Capacity	(886,450.00)			(886,450.00)
Water CIAC-Meter Installation	(290,309.00)			(290,309.00)
Water CIAC-On Site Facilities	(891,702.00)			(891,702.00)
Water CIAC-Accumulated Amort	621,188.00	19,049.00 (2)		640,237.00
Sewer CIAC-System Capacity	(580,649.00)			(580,649.00)
Sewer CIAC-On Site Facilities	(1,717,150.00)			(1,717,150.00)
Sewer CIAC-Accumulated Amort	860,456.00	23,684.00 (2)		884,140.00
Common Stock	(1,000.00)			(1,000.00)
Paid in Capital	(3,571,367.00)			(3,571,367.00)
Retained Earnings	2,695,612.00		(654,649.00) (9)	2,040,963.00
Current Income	34,312.00	384,977.00	(29,485.00)	389,804.00
Net Balance Sheet	-	-	-	-
Water-Residential	(254,571.00)		(127,286.00) (10)	(381,857.00)
Water-Commercial	(8,574.00)		(4,287.00) (10)	(12,861.00)
Water-Misc Serv	(4,935.00)		(2,468.00) (10)	(7,403.00)
Sewer-Residential	(158,736.00)		(79,368.00) (10)	(238,104.00)
Sewer-Commercial	(7,895.00)		(3,948.00) (10)	(11,843.00)
W-Purchased Power	14,047.00		7,024.00 (10)	21,071.00
W-Chemicals	15,236.00		7,618.00 (10)	22,854.00
W-Materials & Supplies	1,588.00		794.00 (10)	2,382.00
W-Continental Utility Solutions	377.00		189.00 (10)	566.00
W-Couchman Printing	1,361.00		681.00 (10)	2,042.00
W-Economy Electric Co	4,067.00		2,034.00 (10)	6,101.00
W-Mowerks	1,838.00		919.00 (10)	2,757.00
W-Zabatt			- (10)	-
W-Finley Engineering Group	4,080.00		2,040.00 (10)	6,120.00
W-Andreyev Engineering Inc	2,300.00		1,150.00 (10)	3,450.00
W-Cronin Jackson Nixon	1,215.00		608.00 (10)	1,823.00
W-Srose Sundstrom & Bentley atty	4,735.00		2,368.00 (10)	7,103.00
W-ICI	36,000.00		18,000.00 (10)	54,000.00
W-E-Lab	2,204.00		1,102.00 (10)	3,306.00
W-Wetherell Treatment Systems	22,719.00		11,360.00 (10)	34,079.00
W-Contract Service-Other	4,270.00		2,135.00 (10)	6,405.00
W-Halifax Paving	4,680.00		2,340.00 (10)	7,020.00
W-Roto-Rooter Inc	273.00		137.00 (10)	410.00
W-Skys the Limit	6,422.00		3,211.00 (10)	9,633.00
W-Insurance-General Liability			- (10)	-
Amort of Deferred Charges			- (10)	-
Amort of Deferred Charges			- (10)	-
W-Miscellaneous Expenses	1,147.00		574.00 (10)	1,721.00
S-Sludge Removal	17,987.00		8,994.00 (10)	26,981.00
S-Purchased Power	14,682.00		7,341.00 (10)	22,023.00
S-Materials & Supplies	3,237.00		1,619.00 (10)	4,856.00
S-Continental Utility Solutions	251.00		126.00 (10)	377.00
S-Couchman Printing	581.00		291.00 (10)	872.00
S-Roto-Rooter Inc	182.00		91.00 (10)	273.00
S-Finley Engineering Group	2,720.00		1,360.00 (10)	4,080.00

Plantation Bay Utility Company
Annualization of August 31, 2005 Financial Statements to
December 31, 2005

Description	Historic 8/31/2005	Proforma Adjustments	Annualization Adjustments	Annualized 12/31/2005
S-Cronin Jackson Nixon	810.00		405.00 (10)	1,215.00
S-Rose Sundstrom & Bentley Atty	3,156.00		1,578.00 (10)	4,734.00
S-ICI	24,000.00		12,000.00 (10)	36,000.00
S-E-Lab			- (10)	-
S-Wetherell Treatment Systems	32,977.00		16,489.00 (10)	49,466.00
S-Contract Service-Other			- (10)	-
S-Economy Electric Co	1,468.00		734.00 (10)	2,202.00
S-Mowerks	737.00		369.00 (10)	1,106.00
S-Zabatt			- (10)	-
S-Skys the Limit	4,276.00		2,138.00 (10)	6,414.00
S-Insurance- -General Liability			- (10)	-
Amort of Deferred Charges			- (10)	-
Amort of Deferred Charges			- (10)	-
S-Miscellaneous Expenses	758.00		379.00 (10)	1,137.00
Water-Depreciation Expense	32,960.00	31,261.00 (2)		64,221.00
Sewer-Depreciation Expense	60,000.00	41,769.00 (2)		101,769.00
Water-RAF	11,941.00		6,154.00 (11)	18,095.00
Sewer-RAF	7,775.00		3,473.00 (11)	11,248.00
Water Property Tax		40,199.00 (7)		40,199.00
Sewer Property Tax		30,199.00 (7)		30,199.00
Non-Utility Income	(126.00)			(126.00)
Deferred Tax Expense (Benefit)		241,549.00 (4)		241,549.00
Water-Interest Expense	72,254.00		36,127.00 (10)	108,381.00
Sewer-Interest Expense	45,662.00		22,831.00 (10)	68,493.00
Water-Interest-Cust Deposits	1,247.00		624.00 (10)	1,871.00
Sewer-Interest-Customer Deposits	929.00		465.00 (10)	1,394.00
Net (Income) Loss	<u>34,312.00</u>	<u>384,977.00</u>	<u>(29,485.00)</u>	<u>389,804.00</u>

Notes: (1) Proforma plant balances at 12/31/2005 are based on the the account distributions per the responses to Staff Data Request No. 2, Question 1(b) for transmission, distribution, and collection plant. All other plant account and CIAC activity is based on general ledger activity for the period ended 8/31/2005. These additions are shown on Attachment B.

- (2) Proforma depreciation and CIAC amortization is based on the balances per Note (1), and is shown on Attachment B.
- (3) Proforma adjustment to cash is that amount which is necessary to balance the balance sheet after all other activity is recorded
- (4) The deferred tax adjustment is based on the net proforma depreciation timing difference and net taxable income before the NOL. See Attachments C, D and E.
- (5) It is assumed that the net proforma plant adjustment and retainage payable will be funded by debt.
- (6) Customer Deposits based on the tariff rate (\$25 each for water and sewer) x 250 customers. During 2004, approximately 1/2 of the amount of customer deposits collected were refunded, and that same ratio is assumed for 2005.
- (7) Property taxes are based on the ratio of 2004 property taxes to 2004 net plant per books, applied to the net plant balances above. See Attachment F.
- (8) Accounts receivable is adjusted offsetting negative cash to bring the balance of cash to zero
- (9) 2004 deferred tax balance is established charging retained earnings.
- (10) Net operating income is annualized by a factor of 1.5 (Amount / 8 * 12).
- (11) Regulatory Assessment Fees (RAF) adjustment is based on the amount needed to have total RAF's stated at 4.5% of total annualized revenue.

Plantation Bay Utility Company
 Proforma of Annualized December 31, 2005 Financial Statements to
 December 31, 2006

Description	Annualized 12/31/2005	Proforma Adjustments	Annualization Adjustments	Proforma 12/31/2006
Water Plant in Service	4,097,559.00	1,080,355.00 (1)		5,177,914.00
Sewer Plant in Service	5,316,453.00	1,753,269.00 (1)		7,069,722.00
Water Accumulated Depreciation	(1,705,253.00)	(141,964.00) (2)		(1,847,217.00)
Sewer Accumulated Depreciation	(1,627,112.00)	(205,773.00) (2)		(1,832,885.00)
Cash	-	312,300.00 (3)	(312,300.00) (3)	-
Customer Accounts Receivable	40,465.00			40,465.00
Accum Prov Uncoll Accts	(117.00)			(117.00)
Deposits	2,495.00			2,495.00
Deferred Rate Case Expense	58,344.00			58,344.00
Other Deferred Debits	10,115.00			10,115.00
Net Deferred Tax Asset (Liability)	413,100.00	(97,440.00) (4)		315,660.00
Long Term Debt-PPB	(834,691.00)			(834,691.00)
Long Term Debt-IPB	(1,688,915.00)	(2,833,624.00) (5)	363,865.00 (8)	(4,158,674.00)
Accounts Payable	(1,850.00)			(1,850.00)
Accounts Payable-Ecocen	(48,000.00)			(48,000.00)
Customer Deposits	(44,820.00)	(6,250.00) (6)		(51,070.00)
Accrued Taxes-RAF	(4,290.00)			(4,290.00)
Retainage/Construction	-			-
Water CIAC-System Capacity	(886,450.00)	(159,000.00) (1)		(1,045,450.00)
Water CIAC-Meter Installation	(290,309.00)	(25,000.00) (1)		(315,309.00)
Water CIAC-On Site Facilities	(891,702.00)			(891,702.00)
Water CIAC-Accumulated Amort	640,237.00	65,332.00 (2)		705,569.00
Sewer CIAC-System Capacity	(580,649.00)	(132,750.00) (1)		(713,399.00)
Sewer CIAC-On Site Facilities	(1,717,150.00)			(1,717,150.00)
Sewer CIAC-Accumulated Amort	884,140.00	68,044.00 (2)		952,184.00
Common Stock	(1,000.00)			(1,000.00)
Paid in Capital	(3,571,367.00)			(3,571,367.00)
Retained Earnings	2,040,963.00	389,804.00		2,430,767.00
Current Income	389,804.00	(67,303.00)	(51,565.00)	270,936.00
Net Balance Sheet	-	-	-	-
Water-Residential	(381,857.00)		(73,431.00) (9)	(455,288.00)
Water-Commercial	(12,861.00)		(2,473.00) (9)	(15,334.00)
Water-Misc Serv	(7,403.00)		(1,424.00) (9)	(8,827.00)
Sewer-Residential	(238,104.00)		(45,787.00) (9)	(283,891.00)
Sewer-Commercial	(11,843.00)		(2,277.00) (9)	(14,120.00)
W-Purchased Power	21,071.00		4,052.00 (9)	25,123.00
W-Chemicals	22,854.00		4,395.00 (9)	27,249.00
W-Materials & Supplies	2,382.00		458.00 (9)	2,840.00
W-Continental Utility Solutions	566.00		109.00 (9)	675.00
W-Couchman Printing	2,042.00		393.00 (9)	2,435.00
W-Economy Electric Co	6,101.00		1,173.00 (9)	7,274.00
W-Mowerks	2,757.00		530.00 (9)	3,287.00
W-Zabatt	-		- (9)	-
W-Finley Engineering Group	6,120.00		1,177.00 (9)	7,297.00
W-Andreyev Engineering Inc	3,450.00		663.00 (9)	4,113.00
W-Cronin Jackson Nixon	1,823.00		351.00 (9)	2,174.00
W-Srose Sundstrom & Bentley atty	7,103.00		1,366.00 (9)	8,469.00
W-ICI	54,000.00		10,384.00 (9)	64,384.00
W-E-Lab	3,306.00		636.00 (9)	3,942.00
W-Wetherell Treatment Systems	34,079.00		6,553.00 (9)	40,632.00
W-Contract Service-Other	6,405.00		1,232.00 (9)	7,637.00
W-Halifax Paving	7,020.00		1,350.00 (9)	8,370.00
W-Roto-Rooter Inc	410.00		79.00 (9)	489.00
W-Skys the Limit	9,633.00		1,852.00 (9)	11,485.00
W-Insurance-General Liability	-		- (9)	-
Amort of Deferred Charges	-		- (9)	-
Amort of Deferred Charges	-		- (9)	-
W-Miscellaneous Expenses	1,721.00		331.00 (9)	2,052.00
S-Sludge Removal	26,981.00		5,188.00 (9)	32,169.00
S-Purchased Power	22,023.00		4,235.00 (9)	26,258.00
S-Materials & Supplies	4,856.00		934.00 (9)	5,790.00
S-Continental Utility Solutions	377.00		72.00 (9)	449.00
S-Couchman Printing	872.00		168.00 (9)	1,040.00
S-Roto-Rooter Inc	273.00		52.00 (9)	325.00
S-Finley Engineering Group	4,080.00		785.00 (9)	4,865.00
S-Cronin Jackson Nixon	1,215.00		234.00 (9)	1,449.00
S-Rose Sundstrom & Bentley Atty	4,734.00		910.00 (9)	5,644.00
S-ICI	36,000.00		6,923.00 (9)	42,923.00
S-E-Lab	-		- (9)	-
S-Wetherell Treatment Systems	49,466.00		9,512.00 (9)	58,978.00
S-Contract Service-Other	-		- (9)	-
S-Economy Electric Co	2,202.00		423.00 (9)	2,625.00

Plantation Bay Utility Company
 Proforma of Annualized December 31, 2005 Financial Statements to
 December 31, 2006

Description	Annualized 12/31/2005	Proforma Adjustments	Annualization Adjustments	Proforma 12/31/2006
S-Mowerks	1,106.00		213.00 (9)	1,319.00
S-Zabatt	-		- (9)	-
S-Skys the Limit	6,414.00		1,233.00 (9)	7,647.00
S-Insurance- -General Liability	-		- (9)	-
Amort of Deferred Charges	-		- (9)	-
Amort of Deferred Charges	-		- (9)	-
S-Miscellaneous Expenses	1,137.00		219.00 (9)	1,356.00
Water-Depreciation Expense	64,221.00	12,411.00 (2)		76,632.00
Sewer-Depreciation Expense	101,769.00	35,960.00 (2)		137,729.00
Water-RAF	18,095.00		3,480.00 (10)	21,575.00
Sewer-RAF	11,248.00		2,162.00 (10)	13,410.00
Water Property Tax	40,199.00	15,768.00 (7)		55,967.00
Sewer Property Tax	30,199.00	12,667.00 (7)		42,866.00
Non-Utility Income	(126.00)			(126.00)
Deferred Tax Expense (Benefit)	241,549.00	(144,109.00) (4)		97,440.00
Water-Interest Expense	108,381.00			108,381.00
Sewer-Interest Expense	68,493.00			68,493.00
Water-Interest-Cust Deposits	1,871.00			1,871.00
Sewer-Interest-Customer Deposits	1,394.00			1,394.00
Net (Income) Loss	<u>389,804.00</u>	<u>(67,303.00)</u>	<u>(51,565.00)</u>	<u>270,936.00</u>

Notes: (1) Proforma plant balances at 12/31/2006 are based on the the account distributions per the responses to Staff Data Request No. 2, Question 1(d) for transmission, distribution, and collection plant. All other plant account and CIAC activity is based on Attachment 'D' to the Company's response to Staffs Data Request No. 3. These additions are shown on Attachment G.

(2) Proforma depreciation and CIAC amortization is based on the balances per Note (1), and is shown on Attachment G.

(3) Proforma adjustment to cash is that amount which is necessary to balance the balance sheet after all other activity is recorded

(4) The deferred tax adjustment is based on the net proforma depreciation timing difference and net taxable income before the NOL. See Attachments E, H and I.

(5) It is assumed that the net proforma plant adjustment will be funded by debt.

(6) Customer Deposits based on the tariff rate (\$25 each for water and sewer) x 250 customers. During 2004, approximately 1/2 of the amount of customer deposits collected were refunded, and that same ratio is assumed for 2006.

(7) Property taxes are based on the ratio of 2004 property taxes to 2004 net plant per books, applied to the net plant balances above. See Attachment F.

(8) Long term debt is adjusted offsetting cash to bring the balance of cash to zero

(9) Net operating income is projected based on the benchmark index for the increase in the number of customers and an assumed 2% inflation rate as shown below:
 Calculation of projection index

	Increase in Customer ERC's	Increase in CPI
Projected 2005	1,480	541.58
Projected 2006	<u>250</u>	<u>10.82</u>
Total Customers (ERC's)	<u>1,730</u>	<u>552.40</u>
Net change	<u>250</u>	<u>10.82</u>
Percentage increase	<u>16.89</u> %	<u>2.00</u> %
Benchmark Index:	<u>1.1689</u> %	<u>1.0200</u> %
		<u>1.1923</u> %

(10) Regulatory Assessment Fees (RAF) adjustment is based on the amount needed to have total RAF's stated at 4.5% of total annualized revenue.

ATTACHMENT TO: Ex. A⁶ - A.

14:21:59

10/25/2005

Page: 2

Plantation Bay Utility Company

*The Continental Accountant
for Windows***General Ledger Balance Sheet**Reported Through Period 8 of 2005
which ends on 08/31/2005Liabilities**Loans Payable:**

Loan Payable - Ecocen.....	2,531,000.00	
Preferred Senior Debt - PPB.....	834,691.00	
Preferred Senior Debt - IPB.....	1,290,751.19	
Total Loans Payable		4,656,442.19

Current Liabilities:

Accounts Payable.....	1,849.42	
Accounts Payable - Ecocen.....	48,000.00	
Customer Deposits.....	38,570.00	
Accrued Taxes Reg Assessment Fee.....	4,290.00	
Accrued Interest - Ecocen.....	1,040,367.00	
Retainage/ Construction.....	34,582.31	
Total Current Liabilities		1,167,658.73

CIAC:

W-CIAC - System Capacity.....	886,449.40	
W-CIAC - Meter Installation.....	290,309.20	
W-CIAC on Site Facilities.....	891,702.40	
W-Accumulated Amort CIAC.....	(621,188.00)	
S- CIAC System Capacity.....	580,648.32	
S- CIAC on Site Facilities.....	1,717,150.35	
S-Accum Amortization of CIAC.....	(860,456.00)	
Total CIAC		2,884,615.67

Total Liabilities**8,708,716.59**Equity

Common Stock Issued.....	1,000.00	
Unappropriated Retained Earnings... (2,695,611.66)	
Current Income..... (34,312.60)	
Total Equity		(2,728,924.26)
Total Liabilities and Equity		5,979,792.33

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Plantation Bay Utility Company

The Continental Accountant
 for Windows

General Ledger Income Statement

Period 8 of 2005
 which ends on 08/31/2005

	Period 8 of 2005		Year to Date	
	Amount	% of Sales	Amount	% of Sales
**** Sales ****				
-Metered Sales - Residential	32,346.07	57.5059	254,570.77	58.5610
- Metered Sales - Commercial	1,559.43	2.7724	8,573.99	1.9723
-Misc Service Revenue	855.00	1.5200	4,935.00	1.1352
ibtotal Water Revenue	34,760.50	61.7983	268,079.76	61.6685
Measured Rev-Residential	19,996.40	35.5503	158,735.53	36.5152
Measured Rev-Commercial	1,491.34	2.6514	7,895.10	1.8162
ibtotal Sewer Revenue	21,487.74	38.2017	166,630.63	38.3314
otal Sales	56,248.24	100.0000	434,710.39	100.0000

****** Expenses ******

-Purchased Power	2,439.04	4.3362	14,047.20	3.2314
-Chemicals	4,854.60	8.6307	15,236.02	3.5049
-Material & Supplies	0.00	0.0000	1,587.70	0.3652
-Wetherell Treatment Systems,	3,550.47	6.3121	22,719.24	5.2263
-Cronin, Jackson, Nixon	166.50	0.2960	1,215.41	0.2796
-Rose, Sundstrom, & Bentley,	50.10	0.0891	4,734.65	1.0892
-Continental Utility Solutions	0.00	0.0000	376.80	0.0867
-Couchman Printing Co	34.50	0.0613	1,361.16	0.3131
-Contract Service - Other	0.00	0.0000	4,270.00	0.9823
-E-Lab, Inc	572.00	1.0169	2,204.00	0.5070
-Roto-Rooter, Inc.	0.00	0.0000	273.00	0.0628
-ICI	9,000.00	16.0005	36,000.00	8.2814
-Finley Engineering Group,	450.00	0.8000	4,080.00	0.9386
-Halifax Paving Co	0.00	0.0000	4,680.00	1.0766
-Economy Electric Co	1,777.13	3.1594	4,067.44	0.9357
-Mowerks	690.00	1.2267	1,838.00	0.4228
-Andreyev Engineering, Inc.	1,150.00	2.0445	2,300.00	0.5291
-Sky's the Limit	689.23	1.2253	6,421.93	1.4773
-Miscellaneous Expenses	102.39	0.1820	1,146.34	0.2637
ibtotal Operation &	25,525.96	45.3807	128,558.89	29.5737
Sludge Removal	3,591.02	6.3842	19,638.03	4.5175
ptic Tank Service, Inc	0.00	0.0000	-1,651.00	-0.3798
Purchased Power			14,681.70	3.3774

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Plantation Bay Utility Company

*The Continental Accountant
 for Windows*

General Ledger Income Statement

Period 8 of 2005
 which ends on 08/31/2005

	Period 8 of 2005		Year to Date Period 8 of 2005	
	Amount	% of Sales	Amount	% of Sales
Materials & Supplies	0.00	0.0000	3,237.48	0.7447
Wetherell Treatment Systems,	3,945.46	7.0144	32,976.70	7.5859
Cronin, Jackson, Nixon	111.00	0.1973	810.28	0.1864
ose, Sundstrom & Bentley, atty	33.40	0.0594	3,156.42	0.7261
Continental Utility Solutions	0.00	0.0000	251.20	0.0578
Couchman Printing Company	23.00	0.0409	580.98	0.1336
Roto-Rooter	0.00	0.0000	182.00	0.0419
ICI	6,000.00	10.6670	24,000.00	5.5209
Finley Engineering Group	300.00	0.5334	2,720.00	0.6257
Economy Electric Co	1,262.25	2.2441	1,467.55	0.3376
Mowerks, Inc	340.00	0.6045	737.00	0.1695
Sky's the Limit	459.49	0.8169	4,276.29	0.9837
Miscellaneous Expense	52.89	0.0940	756.83	0.1741
ubtotal Operation &	18,453.24	32.8069	107,821.46	24.8030
-Depreciation Expense	4,120.00	7.3247	32,960.00	7.5821
ubtotal W-Depreciation	4,120.00	7.3247	32,960.00	7.5821
-Reg Assessment Fec	1,300.00	2.3112	11,940.95	2.7469
ubtotal Taxes Other than	1,300.00	2.3112	11,940.95	2.7469
-Depreciation Expense	7,500.00	13.3338	60,000.00	13.8023
ubtotal S-Depreciation	7,500.00	13.3338	60,000.00	13.8023
-Other Txs=Reg Assessment	845.00	1.5023	7,775.42	1.7886
ubtotal Taxes other than	845.00	1.5023	7,775.42	1.7886
otal Expenses	57,744.20	102.6600	349,056.72	80.3000
perating Profit (Loss)	-1,495.96	-2.6600	85,653.67	19.7000
***** Other Income *****				
-Non-Utility Income	25.00	0.0444	125.00	0.0288
ubtotal Non-Utility Income	25.00	0.0444	125.00	0.0288
-Interest Expense	-10,678.96	-18.9854	-72,254.06	-16.6212
-Interest on Customer Deposit	-990.93	-1.7617	-1,246.60	-0.2868
ubtotal Interest Expense	-11,669.89	-20.7471	-73,500.66	-16.9080
-Interest Expense	-7,122.31	-12.6623	-45,661.69	-10.5039
-Interest on Customer Deposits	-754.79	-1.3419	-928.92	-0.2137

Plantation Bay Utility Company

The Continental Accountant
for Windows

General Ledger Balance Sheet

Reported Through Period 8 of 2005
which ends on 08/31/2005

	<u>Assets</u>	
Water Utility Plant:		
W-Organization.....	16,807.82	
W-Land.....	58,948.50	
W-Structures & Improvements.....	173,372.47	
W-Wells & Springs.....	227,129.29	
W-Power Generation Equipmt.....	89,325.11	
W-Pumping Equipment.....	202,044.44	
W-Water Treatment Equipment.....	644,423.32	
W-Distribution Reservoirs.....	297,403.50	
W-Trans & Distrib Mains.....	1,656,470.53	
W-Services.....	185,351.29	
W-Meters & Installations.....	132,001.39	
W-Hydrants.....	258,170.37	
W-Office Furniture & Equipment...	313.58	
W-Laboratory Equipment.....	846.53	
W-Communication Equipment.....	688.22	
W-Misc Equipment.....	36,913.88	
	<hr/>	
Total Water Utility Plant		3,980,210.24
Sewer Plant in Service:		
S-Organization.....	16,807.80	
S-Land.....	50,631.00	
S-Structures & Improvement.....	151,254.02	
S-Collection Sewers - Force.....	365,150.35	
S-Collection Sewers - Gravity....	1,928,464.88	
S-Collection Sewers - Manholes...	1,276,880.49	
S-Services to Customers.....	221,343.64	
S-Flow Mewsuring Devices.....	5,210.32	
S-Pumping Equipment.....	362,615.83	
S-Treatment & Disposal Equipment...	613,557.49	
S-Misc Equipment.....	17,223.82	
S-Outfall Sewer Lines.....	60,810.00	
S-Office Furnitue & Equipment....	270.38	
	<hr/>	
Total Sewer Plant in Service		5,070,220.02
Accumulated Depreciation:		
W-Accumulated Depreciation.....	(1,654,565.28)	
S-Accumulated Depreciation.....	(1,554,494.21)	
	<hr/>	
Total Accumulated Depreciation	(3,209,059.49)	
Current Assets:		
Cash.....	16,867.56	
Customer Accounts Receivable.....	50,717.04	
Acc Prov Uncollectible Accts.....	(117.47)	
Deposits.....	2,495.00	
Deferred Rate Case Expense.....	58,343.71	
Other Deferred Debits.....	10,115.72	
	<hr/>	
Total Current Assets		138,421.56
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Total Assets		5,979,792.33

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Plantation Bay Utility Company

*The Continental Accountant
for Windows*

General Ledger Income Statement

Period 8 of 2005
which ends on 08/31/2005

	Period 8 of 2005		Year to Date	
	Amount	% of Sales	Amount	% of Sales
Subtotal Interest Expense	-7,877.10	-14.0042	-46,590.61	-10.7176
Total Other Income	-19,521.99	34.7100	-119,966.27	27.6000
Net Income (Loss) Before Taxes	-21,017.95	-37.3700	-34,312.60	-7.8900
Net Income (Loss) After Taxes	-21,017.95	-37.3700	-34,312.60	-7.8900

ATTACHMENT TO: Ex. "A"-B

Plantation Bay Utility Company
 Plant and Accumulated Depreciation
Revised At 12/31/2005

Account	Utility Plant In Service				Balance 12/31/2005	Depr Life	/	Rate	Accumulated Depreciation					Balance 12/31/2005	Depreciation Expense 12/31/2005	
	Balance 12/31/04	<i>Revised</i> Additions	Retirements	Adjustments					Balance 12/31/04	Depr on Prior Yr Bal	<i>Revised</i> Depr on Additions	Depr on Rets	Depr on Adjs			Retirements
Water Plant																
301.1 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	7,771.00	420.00	-	-	-	-	8,191.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
303.4 Land & Land Rights	58,949.00	-	-	-	58,949.00		/	N/A	-	-	-	-	-	-	-	-
304.4 Structures & Improve	173,372.00	-	-	-	173,372.00	32	/	3.13	91,126.00	5,427.00	-	-	-	-	96,553.00	5,427.00
307.2 Wells & Springs	227,129.00	-	-	-	227,129.00	30	/	3.33	81,750.00	7,563.00	-	-	-	-	89,313.00	7,563.00
310.2 Power Generation Equip	87,625.00	1,700.00	-	-	89,325.00	17	/	5.88	(1,779.00)	5,152.00	100.00	-	-	-	3,473.00	5,252.00
311.2 Pumping Equipment	201,774.00	270.00	-	-	202,044.00	20	/	5.00	188,973.00	10,089.00	14.00	-	-	-	199,076.00	10,103.00
320.3 Water Treatment Equip	644,423.00	-	-	-	644,423.00	22	/	4.55	596,300.00	29,321.00	-	-	-	-	625,621.00	29,321.00
330.4 Dist Res & Standpipes	297,404.00	-	-	-	297,404.00	37	/	2.70	128,739.00	8,030.00	-	-	-	-	136,769.00	8,030.00
331.4 T & D Mains	1,477,857.00	255,090.00	-	-	1,732,947.00	43	/	2.33	339,928.00	34,434.00	5,944.00	-	-	-	380,306.00	40,378.00
333.4 Services	174,453.00	30,027.00	-	-	204,480.00	40	/	2.50	46,992.00	4,361.00	751.00	-	-	-	52,104.00	5,112.00
334.4 Meters/Meter Installatio	119,898.00	12,103.00	-	-	132,001.00	20	/	5.00	47,575.00	5,995.00	605.00	-	-	-	54,175.00	6,600.00
335.4 Hydrants	228,571.00	51,343.00	-	-	279,914.00	45	/	2.22	41,938.00	5,074.00	1,140.00	-	-	-	48,152.00	6,214.00
339.4 Other Plant & Misc Equi	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
340.5 Office Furn & Equip	184.00	130.00	-	-	314.00	15	/	6.67	184.00	-	9.00	-	-	-	193.00	9.00
341.5 Software	13,051.00	6,970.00	-	-	20,021.00	6	/	16.67	870.00	2,176.00	1,162.00	-	-	-	4,208.00	3,338.00
343.5 Tools, Shop & Garage E	-	-	-	-	-		/	N/A	-	-	-	-	-	-	-	-
344.5 Laboratory Eq.	847.00	-	-	-	847.00	15	/	6.67	758.00	56.00	-	-	-	-	814.00	56.00
346.5 Communication Equip.	688.00	-	-	-	688.00	10	/	10.00	688.00	-	-	-	-	-	688.00	-
347.5 Miscellaneous Equip	16,893.00	-	-	-	16,893.00	15	/	6.67	4,490.00	1,127.00	-	-	-	-	5,617.00	1,127.00
	<u>3,739,926.00</u>	<u>357,633.00</u>	<u>-</u>	<u>-</u>	<u>4,097,559.00</u>				<u>1,576,303.00</u>	<u>119,225.00</u>	<u>9,725.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,705,253.00</u>	<u>128,950.00</u>
Sewer Plant																
353.2 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	7,771.00	420.00	-	-	-	-	8,191.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
353.4 Land & Land Rights	50,631.00	-	-	-	50,631.00		/	N/A	-	-	-	-	-	-	-	-
354.4 Structures & Improve	151,254.00	-	-	-	151,254.00	32	/	3.13	86,815.00	4,734.00	-	-	-	-	91,549.00	4,734.00
355.4 Power Generation Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
360.2 Collection Sewers-Force	363,704.00	23,772.00	-	-	387,476.00	30	/	3.33	155,855.00	12,111.00	792.00	-	-	-	168,758.00	12,903.00
361.2 Collection Sewers-Gravi	1,682,078.00	394,320.00	-	-	2,056,398.00	45	/	2.22	280,846.00	36,898.00	8,754.00	-	-	-	326,498.00	45,652.00
361.3 Manholes	1,189,768.00	87,112.00	-	-	1,276,880.00	30	/	3.33	184,378.00	39,619.00	2,901.00	-	-	-	226,898.00	42,520.00
362.2 Special Collecting Struct	-	-	-	-	-	30	/	3.33	-	-	-	-	-	-	-	-
363.2 Services to Customers	194,044.00	46,996.00	-	-	241,040.00	38	/	2.63	53,416.00	5,103.00	1,236.00	-	-	-	59,755.00	6,339.00
364.2 Flow Measuring Devises	5,210.00	-	-	-	5,210.00	5		20.00	5,210.00	-	-	-	-	-	5,210.00	-
371.3 Pumping Equipment	330,657.00	108,238.00	-	-	438,895.00	18	/	5.56	77,516.00	18,385.00	6,018.00	-	-	-	101,919.00	24,403.00
380.4 Treatment & Disposal E-	607,605.00	5,952.00	-	-	613,557.00	18	/	5.56	581,716.00	25,889.00	331.00	-	-	-	607,936.00	26,220.00
381.4 Plant Sewers	17,224.00	-	-	-	17,224.00	32	/	3.13	1,829.00	539.00	-	-	-	-	2,368.00	539.00
382.4 Outfall Sewer Lines	28,340.00	-	-	-	28,340.00	30	/	3.33	17,472.00	944.00	-	-	-	-	18,416.00	944.00
389.4 Other Plt./Misc. Eq.	-	-	-	-	-	32	/	3.13	-	-	-	-	-	-	-	-
389.2 Other Plant/Misc Equip	-	-	-	-	-	15	/	6.67	-	-	-	-	-	-	-	-
390.5 Office Furniture/ Equip.	184.00	86.00	-	-	270.00	15	/	6.67	184.00	-	6.00	-	-	-	190.00	6.00
390.5 Software	32,470.00	-	-	-	32,470.00	6	/	16.67	4,011.00	5,413.00	-	-	-	-	9,424.00	5,413.00
393.5 Tools, Shop & Garage E	-	-	-	-	-	16	/	6.25	-	-	-	-	-	-	-	-
397.5 Miscellaneous Equip	-	-	-	-	-	5	/	20.00	-	-	-	-	-	-	-	-
	<u>4,649,977.00</u>	<u>666,476.00</u>	<u>-</u>	<u>-</u>	<u>5,316,453.00</u>				<u>1,457,019.00</u>	<u>150,055.00</u>	<u>20,038.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,627,112.00</u>	<u>170,093.00</u>

Plantation Bay Utility Company
 CIAC and Accumulated Amortization
Profuma At 12/31/2005

Account	Contributions in Aid of Construction							Contributions in Aid of Construction							Amortization Expense
	Balance 12/31/04	<i>Profuma</i> Additions	Retirements	Adjustments	Balance 12/31/2005	Depr Life	Rate	Balance 12/31/04	Depr on Prior Yr Bal	<i>Profuma</i> Depr on Additions	Depr on Rets	Depr on Adjs	Retirements	Balance 12/31/2005	
271.11 Water Capacity Fees	\$ 861,053.00	\$ 154,260.00			\$ 1,015,313.00	30.67	3.26	\$ 231,571.00	\$ 28,070.00	8,428.00				\$ 268,069.00	\$ 36,498.00
271.13 Meter Fees	136,049.00	25,396.00			161,445.00	20	5.00	80,529.00	6,802.00	635.00				87,966.00	7,437.00
271.12 Contributed Property															
Trans/Dist Mains	650,223.00	-			650,223.00	43	2.33	191,967.00	15,150.00	-				207,117.00	15,150.00
Services	101,062.00	-			101,062.00	40	2.50	32,738.00	2,527.00	-				35,265.00	2,527.00
Hydrants	140,418.00	-			140,418.00	45	2.22	38,703.00	3,117.00	-				41,820.00	3,117.00
Total Water CIAC	1,888,805.00	179,656.00	-	-	2,068,461.00			575,508.00	55,666.00	9,063.00	-	-	-	640,237.00	64,729.00
Sewer CIAC															
271.21 Sewer Capacity Fees	\$ 565,247.00	\$ 15,401.00		\$ -	\$ 580,648.00	30.40	3.29	\$ 237,405.00	\$ 18,597.00	\$ 265.00				\$ 256,267.00	\$ 18,862.00
271.22 Contributed Property															
Force Main	124,989.00	-			124,989.00	30	3.33	50,080.00	4,162.00	-				54,242.00	4,162.00
Gravity Main	948,849.00	-			948,849.00	45	2.22	281,051.00	21,064.00	-				302,115.00	21,064.00
Manholes	330,495.00	-			330,495.00	30	3.33	128,667.00	11,005.00	-				139,672.00	11,005.00
Services	142,042.00	-			142,042.00	38	2.63	51,686.00	3,736.00	-				55,422.00	3,736.00
Pumping	170,776.00	-			170,776.00	18	5.56	66,927.00	9,495.00	-				76,422.00	9,495.00
Total Sewer CIAC	2,282,398.00	15,401.00	-	-	2,297,799.00			815,816.00	68,059.00	265.00	-	-	-	884,140.00	68,324.00
	\$ 4,171,203	\$ 195,057	\$ -	\$ -	\$ 4,366,260			\$ 1,391,324	\$ 123,725	\$ 9,328	\$ -	\$ -	\$ -	\$ 1,524,377	\$ 133,053

Composite Rate Calculation:

(A) Water	CIAC	Depreciation
Capacity Charges	Plant	Expense
Structures & Improvements	\$ 173,372.00	\$ 5,427.00
Wells & Springs	227,129.00	7,563.00
Power Generation Equip	89,325.00	5,252.00
Pumping Equipment	202,044.00	10,103.00
Water Treatment Equipment	644,423.00	29,321.00
Dist Res & Standpipes	297,404.00	8,030.00
Invested Property		
T & D Mains	\$ 1,082,724.00	\$ 25,228.00
Services	103,418.00	2,585.00
Hydrants	139,496.00	3,097.00
Totals	2,959,335.00	96,606.00
Composite Rate		3.26%

(B) Sewer	CIAC	Depreciation
Capacity Charges	Plant	Expense
Structures & Improvements	\$ 151,254.00	\$ 4,734.00
Treatment & Disposal Equip	613,557.00	26,220.00
Plant Sewers	17,224.00	539.00
Outfall Sewer Lines	28,340.00	944.00
Invested Property		
Collection Sewers-Force	\$ 262,487.00	8,741.00
Collection Sewers-Gravity	1,107,549.00	24,588.00
Manholes	946,385.00	31,515.00
Services to Customers	98,998.00	2,603.00
Pumping Equipment	268,119.00	14,908.00
Totals	\$ 3,493,913.00	\$ 114,792.00
Composite Rate		3.29%

Depn exp - 2005 profuma
 128,950.00
 34,121.00
 000
water - 64,221.00
 170,095.00
 00,021.00
 000
Sewer - 101,769.00

Plantation Bay Utility
 Project: 2EV Unit 2
 Completed: May, 2005

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution				
						331	333	335	361	363
A Sanitary Sewer										
1 8" Gravity Sewer, PVC SDR-35										
a 0-6' Cut	305	LF	\$ 5,368.00	\$ 286.94	\$ 5,654.94				\$ 5,654.94	
b 6-8' Cut	487	LF	9,715.65	519.34	10,234.99				10,234.99	
c 8-10' Cut	535	LF	14,471.75	773.58	15,245.33				15,245.33	
d 10-12' Cut	795	LF	27,864.75	1,489.49	29,354.24				29,354.24	
e 12-14' Cut	755	LF	35,673.75	1,906.91	37,580.66				37,580.66	
f 14-16' Cut	515	LF	32,058.75	1,713.67	33,772.42				33,772.42	
2 48" Diameter Manholes										
a 0-6' Deep	2	EA	3,940.00	210.61	4,150.61				4,150.61	
b 6-8' Deep	2	EA	4,350.00	232.53	4,582.53				4,582.53	
c 8-10' Deep	2	EA	5,090.00	272.08	5,362.08				5,362.08	
d 10-12' Deep	2	EA	6,040.00	322.86	6,362.86				6,362.86	
e 12-14' Deep	4	EA	14,080.00	752.63	14,832.63				14,832.63	
f 14-16' Deep	1	EA	4,070.00	217.56	4,287.56				4,287.56	
3 Connect to Existing Manhole										
a 14-16' Deep	1	EA	1,800.00	96.22	1,896.22				1,896.22	
b 16-18' Deep	1	EA	2,000.00	106.91	2,106.91				2,106.91	
c Construct Drop Pad & 90 Bend	1	LS	800.00	42.76	842.76				842.76	
4 Gravel Bedding for Manholes										
	45	CY	1,260.00	67.35	1,327.35				1,327.35	
5 Drop Connection										
	6	VF	1,620.00	86.60	1,706.60				1,706.60	
6 Services										
a 8" X 4" Single	82	EA	14,350.00	767.07	15,117.07					\$ 15,117.07
Subtotal Sanitary Sewer			184,552.65	9,865.11	194,417.76	-	-	-	179,300.69	15,117.07
B Water Distribution										
1 PVC Main with Fitting										
a 6" DR-19	270	LF	3,267.00	174.63	3,441.63	\$ 3,441.63				
b 8" DR-18	3690	LF	56,457.00	3,017.86	59,474.86	59,474.86				
2 Gate Valve with Box										
a 6"	1	CY	1,250.00	66.82	1,316.82	1,316.82				
b 8"	45	CY	6,520.00	348.52	6,868.52	6,868.52				
3 Fire Hydrant with Valve										
	8	EA	16,080.00	859.54	16,939.54			\$ 16,939.54		

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Plantation Bay Utility
 Project: 2EV Unit 2
 Completed: May, 2005

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution				
						331	333	335	361	363
4 2" Blow off System	3	EA	1,155.00	61.74	1,216.74	1,216.74				
5 Services										
a 3/4" Single	22	EA	4,202.00	224.61	4,426.61		\$ 4,426.61			
b 1"X 3/4" Double	31	EA	6,696.00	357.93	7,053.93		7,053.93			
6 Connect to Existing Stub	1	EA	360.00	19.25	379.25	379.25				
7 Restrained Joints	1	LS	1,010.00	53.99	1,063.99	1,063.99				
Subtotal Water Distribution			96,997.00	5,184.89	102,181.89	73,761.81	11,480.54	16,939.54	-	-
C Miscellaneous										
1 Survey Layout	1	LS	3,500.00	(3,500.00)	-					
2 As-Builts Drawings	1	LS	5,250.00	(5,250.00)	-					
3 Testing	1	LS	3,000.00	(3,000.00)	-					
4 Trench Safety	1	LS	3,300.00	(3,300.00)	-					
Subtotal Miscellaneous			15,050.00	(15,050.00)	-	-	-	-	-	-
Total Contract			\$ 296,599.65	\$ -	\$ 296,599.65	\$ 73,761.81	\$ 11,480.54	\$ 16,939.54	\$ 179,300.69	\$ 15,117.07

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Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution						
						331	333	335	360	361	363	370
A Sanitary Sewer												
1 8" Gravity Sewer, PVC SDR-35												
a 6-8' Cut	841	LF	\$ 16,777.95	\$ 827.53	\$ 17,605.48					\$ 17,605.48		
b 8-10' Cut	1481	LF	40,061.05	1,975.90	42,036.95					42,036.95		
c 10-12' Cut	1769	LF	62,003.45	3,058.15	65,061.60					65,061.60		
d 12-14' Cut	820	LF	38,745.00	1,910.99	40,655.99					40,655.99		
e 14-16' Cut	395	LF	24,588.75	1,212.77	25,801.52					25,801.52		
2 48" Diameter Manholes												
a 6-8' Deep	2	EA	3,915.00	193.10	4,108.10					4,108.10		
b 8-10' Deep	6	EA	14,506.50	715.49	15,221.99					15,221.99		
c 10-12' Deep	6	EA	15,100.00	744.77	15,844.77					15,844.77		
d 12-14' Deep	6	EA	20,416.00	1,006.96	21,422.96					21,422.96		
e 14-16' Deep	2	EA	7,326.00	361.34	7,687.34					7,687.34		
3 Lift Station	1	LS	97,600.00	4,813.86	102,413.86							\$ 102,413.86
4 Wetwell Liner	1	LS	5,550.00	273.74	5,823.74							5,823.74
5 Force Main												
a 4" PVC, SDR-21	2248	LF	18,883.20	931.36	19,814.56				\$ 19,814.56			
b Restrained Joint Fittings	1	LS	2,325.55	114.70	2,440.25				2,440.25			
c Connect to Existing	1	LS	400.00	19.73	419.73				419.73			
d Concreste Encasement	4.65	CY	1,046.25	51.60	1,097.85				1,097.85			
6 Services												
a 8" X 4" Single	109	EA	19,075.00	940.82	20,015.82						\$ 20,015.82	-
7 Gravel Bedding for Manholes	84	CY	2,352.00	116.02	2,468.02					2,468.02		
Subtotal Sanitary Sewer			390,671.70	19,268.83	409,940.53	-	-	-	23,772.39	257,914.72	20,015.82	108,237.60
B Water Distribution												
1 PVC Main with Fitting												
a 8" DR-18	2236	LF	34,210.80	1,687.36	35,898.16	\$ 35,898.16						
b 12" DR-18	3620	LF	86,156.00	4,249.41	90,405.41	90,405.41						
2 Gate Valve with Box												
a 8"	4	EA	3,260.00	160.79	3,420.79	3,420.79						
b 12"	7	EA	10,955.00	540.33	11,495.33	11,495.33						
3 Fire Hydrant with Valve	13	EA	26,260.00	1,295.20	27,555.20				\$ 27,555.20			
4 2" Blow off System	3	EA	1,404.00	69.25	1,473.25	1,473.25						
5 Services												
a 3/4" Single	27	EA	5,157.00	254.36	5,411.36		\$ 5,411.36					
b 1"X 3/4" Double	41	EA	8,856.00	436.80	9,292.80		9,292.80					
6 Connect to Existing Stub	1	EA	360.00	17.76	377.76	377.76						
7 Restrained Joints	1	LS	10,896.00	537.42	11,433.42	11,433.42						

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Plantation Bay Utility
 Project: 2AF Unit 4
 Completed: June, 2005

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution								
						331	333	335	360	361	363	370		
8 Install Proposed 12" Main Over Arch Culvert 14'X8.58	1	EA	3,700.00	182.49	3,882.49	3,882.49								
Subtotal Water Distribution			191,214.80	9,431.17	200,645.97	158,386.61	14,704.16	27,555.20	-	-	-	-	-	-
C Change Order #1 Sanitary Sewer														
1 8" PVC SDR-35														
a 0-6' Cut	156	LF	2,745.60	187.95	2,933.55							2,933.55		-
b 6-8' Cut	34	LF	678.30	46.43	724.73							724.73		-
2 4' Dia. Manhole														
a 0-6' Deep	1	EA	1,925.00	131.78	2,056.78							2,056.78		-
3 Core & Boot Existing Manhole														
a 6-8' Cut	1	EA	1,115.00	76.33	1,191.33							1,191.33		-
Subtotal			6,463.90	442.49	6,906.39	-	-	-	-	-	-	3,248.11	3,658.28	-
Water Distribution														
1 1" P.E. Water Service	240	LF	840.00	57.51	897.51		897.51							
Subtotal			840.00	57.51	897.51	-	897.51	-	-	-	-	-	-	-
Misc.														
1 Staking			200.00	(200.00)										
2 As-Builts			200.00	(200.00)										
3 Testing			100.00	(100.00)										
Subtotal			500.00	(500.00)	-	-	-	-	-	-	-	-	-	-
Subtotal Change Order #1			7,803.90	-	7,803.90	-	897.51	-	-	-	-	3,248.11	3,658.28	-
D Miscellaneous														
1 Survey Layout	1	LS	7,200.00	(7,200.00)	-									
2 As-Builts Drawings	1	LS	9,400.00	(9,400.00)	-									
3 Testing	1	LS	5,900.00	(5,900.00)	-									
4 Trench Safety	1	LS	6,200.00	(6,200.00)	-									
Subtotal Miscellaneous			28,700.00	(28,700.00)	-	-	-	-	-	-	-	-	-	-
Total Contract			\$ 618,390.40	\$ -	\$ 618,390.40	\$ 158,386.61	\$ 15,601.67	\$ 27,555.20	\$ 23,772.39	\$ 261,162.83	\$ 23,674.10	\$ 108,237.60		

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Plantation Bay Utility
 Project: 1DV Unit 3C
 Completed: August, 2005

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution				
						331	333	335	361	363
A Sanitary Sewer										
1 8" Gravity Sewer, PVC SDR-35										
a 0-6' Cut	19	LF	\$ 334.40	\$ 45.45	\$ 379.85				\$ 379.85	
b 6-8' Cut	428	LF	8,538.60	1,160.42	9,699.02				9,699.02	
c 8-10' Cut	674	LF	18,231.70	2,477.74	20,709.44				20,709.44	
2 48" Diameter Manholes										
a 0-6' Deep	1	EA	1,970.00	267.73	2,237.73				2,237.73	
b 6-8' Cut	1	EA	2,175.00	295.59	2,470.59				2,470.59	
c 8-10' Deep	1	EA	2,545.00	345.87	2,890.87				2,890.87	
d Gravel Bedding	24	CY	672.00	91.33	763.33				763.33	
3 Connect to Existing Manhole										
a 10-12' Deep	1	EA	1,600.00	217.44	1,817.44				1,817.44	
4 Services										
a 8" X 4" Single	21	EA	3,675.00	499.44	4,174.44					\$4,174.44
Subtotal Sanitary Sewer			<u>39,741.70</u>	<u>5,401.01</u>	<u>45,142.71</u>	-	-	-	<u>40,968.27</u>	<u>4,174.44</u>
B Water Distribution										
1 PVC Main with Fitting										
a 6" DR-18	1440	LF	17,424.00	2,367.97	19,791.97	\$19,791.97				
b 2" Poly Tubing	120	LF	642.00	87.25	729.25	729.25				
2 Gate Valve with Box										
a 6"	1	EA	625.00	84.94	709.94	709.94				
3 Fire Hydrant with Valve										
	3	EA	6,030.00	819.49	6,849.49			\$6,849.49		
4 2" Blow off System										
	1	EA	385.00	52.32	437.32	437.32				
5 Services										
a 1"X 3/4" Double	12	EA	2,592.00	352.26	2,944.26		\$2,944.26			
6 Connect to Existing Stub										
	1	EA	370.00	50.28	420.28	420.28				
7 Restrained Joints										
	1	LS	<u>750.00</u>	<u>101.93</u>	<u>851.93</u>	<u>851.93</u>				

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Plantation Bay Utility
 Project: 1DV Unit 3C
 Completed: August, 2005

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution				
						331	333	335	361	363
Subtotal Water Distribution			28,818.00	3,916.44	32,734.44	22,940.69	2,944.26	6,849.49	-	-
C Miscellaneous										
1	Survey Layout	1 LS	2,480.00	(2,480.00)	-					
2	As-Builts Drawings	1 LS	3,720.00	(3,720.00)	-					
3	Testing	1 LS	1,000.00	(1,000.00)	-					
4	Trench Safety	1 LS	2,600.00	(2,600.00)	-					
Subtotal Miscellaneous			9,800.00	(9,800.00)	-	-	-	-	-	-
Change Order #1										
1	Services									
a	8"X4" Single	-2 EA	(350.00)	(47.57)	(397.57)					(397.57)
b	DIP 8"X4" Single	2 EA	3,900.60	530.12	4,430.72					4,430.72
Subtotal Change Order #1			3,550.60	482.55	4,033.15	-	-	-	-	4,033.15
Total Contract			\$81,910.30	\$ -	\$81,910.30	\$22,940.69	\$2,944.26	\$6,849.49	\$40,968.27	\$8,207.59

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32605.75

ATTACHMENT TO: Ex. "A" - C

Prepared By	INITIALS	DATE
Approved By		

Plantation Bay
 11/11/05
 2005

(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Stats	Good
	Continental Int. 2005 per letter - Repair Agreement					<148255>
	Call. Devised TARD					25352
	Winston Price					
	Depreciation 18,000		165990			71406
	TARD		94584			
	TARD 2005 - Repair - DR					<51453>
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ATTACHMENT TO: Ex. "A" - D

Utility Tax Depreciation - *Profama*

Asset	Property Description	Tax Method	Tax Period	Date In Service	* Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT											
Group: 301 ORGANIZATION-WATER											
6	ORGANIZATION COSTS	Amort	5.0	1/01/86		16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00
206	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		1,326,778.37	0.00	1326778.37	1,326,778.37	0.00	1,326,778.37
207	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		-1,326,778.37	0.00	-1326778.37	0.00	0.00	0.00
301 ORGANIZATION-WATER						16,808.00	0.00	16,808.00	1,343,586.37	0.00	1,343,586.37
Group: 303 LAND-WATER											
1	LAND	Land	0.0	1/01/86		33,754.00	0.00	33,754.00	0.00	0.00	0.00
220	Easement-Intervest @ Plantation	Land	0.0	3/21/02		25,194.50	0.00	25,194.50	0.00	0.00	0.00
303 LAND-WATER						58,948.50	0.00	58,948.50	0.00	0.00	0.00
Group: 304 STRUCT/IMPROVE-WATER											
15	UTILITY PLANT	PRE	15.0	1/01/86		134,357.00	86,575.00	47,782.00	47,782.00	0.00	47,782.00
31	UTILITY PLANT	150DB	20.0	1/01/87		151.25	97.00	54.25	48.20	2.42	50.62
73	WATER PLANT & LINES	150DB	20.0	1/01/90		53.00	34.00	19.00	14.34	0.85	15.19
91	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/93		2,773.00	1,787.00	986.00	612.08	43.99	656.07
119	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/95		155.00	100.00	55.00	29.23	2.45	31.68
139	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/96		3,112.00	2,005.00	1,107.00	539.03	49.39	588.42
195	STRUCTURES & IMPROVEMEN	150DB	20.0	6/30/00		645.00	484.00	161.00	47.55	8.51	56.06
213	STRUCTURES & IMPROVEMEN	S/L	25.0	6/30/01		3,651.00	2,738.25	912.75	129.31	36.51	165.82
222	WELL STRUCTURES	S/L	25.0	6/30/02		18,793.95	14,095.46	4,698.49	1,743.93	131.56	1,875.49
221	Fence-New Well	S/L	25.0	12/10/02		1,979.68	1,484.76	494.92	176.78	13.86	190.64
247	2003 ADDITIONS	S/L	25.0	6/30/03		2,187.00	1,640.00	547.00	290.37	10.94	301.31
266	Water Structures	S/L	25.0	6/30/04		5,514.00	4,136.00	1,378.00	14.93	27.56	42.49
304 STRUCT/IMPROVE-WATER						173,371.88	115,176.47	58,195.41	51,427.75	328.04	51,755.79
Group: 307 WELLS & SPRINGS											
16	UTILITY PLANT	PRE	15.0	1/01/86		95,721.00	61,680.00	34,041.00	34,041.00	0.00	34,041.00
32	UTILITY PLANT	150DB	20.0	1/01/87		2,413.19	1,555.00	858.19	762.48	38.28	800.76
43	WELLS	150DB	20.0	1/01/88		995.00	641.00	354.00	298.72	15.79	314.51
92	WATER WELLS & SPRINGS	150DB	20.0	6/30/93		12,968.00	8,356.00	4,612.00	2,863.00	205.76	3,068.76
214	WELLS	S/L	25.0	6/30/01		4,252.00	1,299.00	433.00	2,581.34	17.32	2,598.66
225	WELLS	S/L	25.0	6/30/02		51,051.89	38,288.92	12,762.97	1,297.57	510.52	1,808.09
224	WELL PUMP	S/L	25.0	7/12/02		53,271.00	39,953.25	13,317.75	1,309.58	532.71	1,842.29
223	PAVE EASEMENT	S/L	25.0	10/07/02		3,150.00	2,362.00	788.00	2,535.95	0.00	2,535.95
248	2003 ADDITIONS	S/L	25.0	6/30/03		3,306.00	2,479.00	827.00	439.00	16.54	455.54
307 WELLS & SPRINGS						227,128.08	156,614.17	67,993.91	46,128.64	1,336.92	47,465.56
Group: 310 POWER GEN EQUIP-WATER											
226	WATER POWER GENERATION I	200DB	7.0	6/21/02		55,000.00	41,250.00	13,750.00	9,540.81	1,202.63	10,743.44
249	2003 ADDITIONS	S/L	25.0	6/30/03		32,625.11	24,468.83	8,156.28	4,329.63	163.13	4,492.76
284	Power Gen Equip - <i>Profama</i>	S/L	25.0	6/30/05		1,700.00	1,275.00	425.00	0.00	9.21	9.21
310 POWER GEN EQUIP-WATER						89,325.11	66,993.83	22,331.28	13,870.44	1,374.97	15,245.41
Group: 311 PUMPING EQUIP-WATER											
17	UTILITY PLANT	PRE	15.0	1/01/86		171,889.00	110,760.00	61,129.00	61,129.00	0.00	61,129.00
140	WATER PUMPING EQUIPMENT	150DB	20.0	6/30/96		4,560.00	2,938.00	1,622.00	789.80	72.37	862.17

Utility Tax Depreciation - *Profanna*

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 311 PUMPING EQUIP-WATER (continued)											
164	PUMPING EQUIPMENT	150DB	20.0	6/30/98		2,202.52	1,652.00	550.52	218.59	24.89	243.48
181	PUMPING EQUIPMENT	S/L	25.0	6/30/99		1,254.25	941.00	313.25	69.44	12.53	81.97
227	PUMPING EQUIPMENT	S/L	25.0	11/01/02		12,834.50	9,625.88	3,208.62	304.57	128.34	432.91
250	2003 ADDITIONS	S/L	25.0	6/30/03		7,770.00	5,828.00	1,942.00	1,030.88	38.84	1,069.72
285	Pumps - <i>Profanna</i>	S/L	25.0	6/30/05		270.00	202.00	68.00	0.00	1.47	1.47
311 PUMPING EQUIP-WATER						<u>200,780.27</u>	<u>131,946.88</u>	<u>68,833.39</u>	<u>63,542.28</u>	<u>278.44</u>	<u>63,820.72</u>
Group: 320 WATER TREATMENT EQUIP											
3	UTILITY PLANT	PRE	15.0	1/01/86		553,923.00	356,970.00	196,953.00	196,953.00	0.00	196,953.00
14	UTILITY PLANT	Memo	15.0	1/01/86		-384.00	0.00	-384.00	0.00	0.00	0.00
58	WATER PLANT & LINES	150DB	20.0	1/01/89		466.00	301.00	165.00	131.87	7.36	139.23
80	WATER TREATMENT EQUIP	150DB	20.0	6/30/91		2,682.67	1,729.00	953.67	677.12	42.55	719.67
93	WATER TREATMENT EQUIP.	150DB	20.0	6/30/93		292.00	188.00	104.00	64.56	4.64	69.20
110	WATER TREATMENT EQUIPME	150DB	20.0	6/30/94		1,495.00	963.00	532.00	306.52	23.73	330.25
120	WATER TREATMENT EQUIPME	150DB	20.0	6/30/95		1,816.00	1,170.00	646.00	343.37	28.82	372.19
141	WATER TREATMENT EQUIPME	S/L	25.0	6/30/96		9,602.00	6,188.00	3,414.00	1,330.39	136.56	1,466.95
155	WATER TREATMENT EQUIPME	150DB	20.0	6/30/97		1,264.51	948.00	316.51	139.99	14.12	154.11
182	WATER TREATMENT EQUIPME	S/L	25.0	6/30/99		2,318.22	1,739.00	579.22	128.40	23.17	151.57
215	WATER TREATMENT EQUIPME	S/L	25.0	6/30/01		1,588.00	0.00	0.00	1,588.00	0.00	1,588.00
251	2003 ADDITIONS	S/L	25.0	6/30/03		66,409.61	49,807.21	16,602.40	8,813.11	332.05	9,145.16
267	Water Treatment Equip;	S/L	25.0	6/30/04		4,214.00	3,161.00	1,053.00	11.41	21.06	32.47
320 WATER TREATMENT EQUIP						<u>645,687.01</u>	<u>423,164.21</u>	<u>220,934.80</u>	<u>210,487.74</u>	<u>634.06</u>	<u>211,121.80</u>
Group: 330 DISTRIBUTION RESERVOI											
18	UTILITY PLANT	PRE	15.0	1/01/86		230,505.00	217,407.00	13,098.00	13,098.00	0.00	13,098.00
268	Distribution Reservoirs	S/L	25.0	6/30/04		66,899.00	50,174.00	16,725.00	181.19	334.50	515.69
330 DISTRIBUTION RESERVOI						<u>297,404.00</u>	<u>267,581.00</u>	<u>29,823.00</u>	<u>13,279.19</u>	<u>334.50</u>	<u>13,613.69</u>
Group: 331 TRANS/DIST MAINS											
19	UTILITY PLANT	PRE	15.0	1/01/86		290,363.90	187,101.08	103,262.82	103,262.92	0.00	103,262.92
33	UTILITY PLANT	150DB	20.0	1/01/87		22,656.40	14,599.00	8,057.40	7,158.69	359.48	7,518.17
44	CONTRIBUTED MAINS	150DB	20.0	1/01/88		83,827.00	0.00	83,827.00	70,737.16	3,739.95	74,477.11
61	CONTRIBUTED LINES	150DB	20.0	1/01/89		46,868.00	0.00	46,868.00	37,458.39	2,091.02	39,549.41
94	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/93		87,088.00	0.00	87,088.00	54,061.69	3,885.45	57,947.14
121	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/95		35,221.00	0.00	35,221.00	18,721.39	1,571.39	20,292.78
158	WATER LINES	150DB	20.0	6/30/97		24,190.00	18,143.00	6,047.00	1,620.03	354.16	1,974.19
165	TRANS & DIST MAINS	S/L	25.0	6/30/98		112,245.90	112,245.90	0.00	0.00	0.00	0.00
194	TRANS & DISTRIBUTION MAIN	S/L	25.0	6/30/00		226,114.90	226,114.90	0.00	0.00	0.00	0.00
228	TRANS & DIST MAINS	S/L	25.0	6/30/02		233,250.04	174,937.53	58,312.51	5,928.44	2,332.50	8,260.94
252	2003 ADDITIONS	S/L	25.0	6/30/03		167,882.40	125,911.80	41,970.60	22,279.39	839.41	23,118.80
269	Trans/Dist Mains	S/L	25.0	6/30/04		148,150.00	111,112.00	37,038.00	802.49	1,481.52	2,284.01
286	T&D Mains - <i>Profanna</i>	S/L	25.0	6/30/05		255,090.00	191,317.00	63,773.00	0.00	1,381.75	1,381.75
331 TRANS/DIST MAINS						<u>1,732,947.54</u>	<u>1,161,482.21</u>	<u>571,465.33</u>	<u>322,030.59</u>	<u>18,036.63</u>	<u>340,067.22</u>
Group: 333 SERVICES-WATER											
20	UTILITY PLANT	PRE	15.0	1/01/86		43,770.00	28,203.39	15,566.61	15,566.61	0.00	15,566.61
34	UTILITY PLANT	150DB	20.0	1/01/87		3,470.00	2,236.00	1,234.00	1,096.36	55.06	1,151.42
45	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		9,827.00	0.00	9,827.00	8,292.48	438.43	8,730.91
62	CONTRIBUTED SERVICES	150DB	20.0	1/01/89		6,752.00	0.00	6,752.00	5,396.40	301.24	5,697.64

Utility Tax Depreciation - *Profanna*

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 333 SERVICES-WATER (continued)											
95	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/93		10,901.00	0.00	10,901.00	6,767.03	486.35	7,253.38
122	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/95		2,115.00	0.00	2,115.00	1,124.21	94.36	1,218.57
143	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/96		4,170.00	4,170.00	0.00	0.00	0.00	0.00
166	SERVICES	S/L	25.0	6/30/98		11,395.40	11,395.40	0.00	0.00	0.00	0.00
193	SERVICES (CONTRIBUTED)	S/L	25.0	6/30/00		29,756.25	29,756.25	0.00	0.00	0.00	0.00
229	UTILITY PLANT	S/L	25.0	8/19/02		26,963.39	20,222.54	6,740.85	1,571.57	269.63	1,841.20
253	2003 ADDITIONS	S/L	25.0	6/30/03		15,761.00	11,821.00	3,940.00	2,091.48	78.80	2,170.28
270	Services	S/L	25.0	6/30/04		9,572.00	7,179.00	2,393.00	51.85	95.72	147.57
287	Services - <i>profanna</i>	S/L	25.0	6/30/05		30,027.00	22,520.00	7,507.00	0.00	162.65	162.65
333 SERVICES-WATER						204,480.04	137,503.58	66,976.46	41,957.99	1,982.24	43,940.23
Group: 334 METERS/METER INSTALLS											
4	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	10,609.00	0.00	10,609.00
35	UTILITY PLANT	150DB	20.0	1/01/87		5,649.53	0.00	5,649.53	5,019.39	252.06	5,271.45
46	METERS	150DB	20.0	1/01/88		4,486.00	0.00	4,486.00	3,785.49	200.15	3,985.64
63	METERS	150DB	20.0	1/01/89		1,909.00	0.00	1,909.00	1,525.74	85.17	1,610.91
75	WATER PLANT & LINES	150DB	20.0	1/01/90		4,002.00	0.00	4,002.00	3,019.98	178.55	3,198.53
81	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	901.99	0.00	901.99
87	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	682.00	0.00	682.00
103	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00
111	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,390.00	2,390.00	0.00	2,390.00
130	METERS	200DB	7.0	6/30/95		3,203.00	0.00	3,203.00	3,203.00	0.00	3,203.00
149	METERS	200DB	7.0	6/30/96		4,606.00	0.00	4,606.00	4,606.00	0.00	4,606.00
156	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	2,109.44	2,109.44	0.00	2,109.44
167	WATER METERS	200DB	7.0	6/30/98		5,088.14	0.00	5,088.14	4,861.08	227.06	5,088.14
183	METERS	200DB	7.0	6/30/99		5,446.55	0.00	5,446.55	4,717.41	486.09	5,203.50
192	METERS	200DB	7.0	6/30/00		7,658.23	0.00	7,658.23	5,949.52	683.48	6,633.00
216	METERS	S/L	25.0	6/30/01		11,401.46	0.00	0.46	11,401.46	0.00	11,401.46
230	METERS	200DB	7.0	6/30/02		14,226.06	0.00	14,226.06	17,091.89	0.00	17,091.89
254	2003 ADDITIONS	200DB	7.0	6/30/03		7,143.92	0.00	7,143.92	4,957.01	624.83	5,581.84
271	Meters	S/L	7.0	6/30/04		25,458.00	0.00	25,458.00	13,638.21	1,818.43	15,456.64
288	Meters - <i>profanna</i>	200DB	7.0	6/30/05		12,103.00	0.00	12,103.00	0.00	1,729.00	1,729.00
334 METERS/METER INSTALLS						132,001.32	0.00	120,600.32	103,396.61	6,284.82	109,681.43
Group: 335 HYDRANTS											
21	UTILITY PLANT	PRE	15.0	1/01/86		10,660.00	6,868.85	3,791.15	3,791.15	0.00	3,791.15
36	UTILITY PLANT	150DB	20.0	1/01/87		1,850.00	1,193.00	657.00	583.72	29.31	613.03
47	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/88		14,920.00	0.00	14,920.00	12,590.20	665.66	13,255.86
64	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/89		7,110.00	0.00	7,110.00	5,682.53	317.22	5,999.75
76	WATER PLANT & LINES	150DB	20.0	1/01/90		1,091.00	703.00	388.00	292.79	17.31	310.10
96	CONTRIBUTED WATER HYDR/A	150DB	20.0	6/30/93		12,500.00	0.00	12,500.00	7,759.64	557.69	8,317.33
123	CONTRIBUTED WATER HYDR/A	150DB	20.0	6/30/95		2,450.00	0.00	2,450.00	1,302.29	109.31	1,411.60
160	HYDRANTS	150DB	20.0	6/30/97		250.00	188.00	62.00	16.61	3.63	20.24
168	HYDRANTS	150DB	20.0	6/30/98		29,220.00	29,220.00	0.00	0.00	0.00	0.00
191	HYDRANTS (CONTRIBUTED)	150DB	20.0	6/30/00		69,708.00	69,708.00	0.00	0.00	0.00	0.00
231	HYDRANTS	S/L	25.0	6/30/02		35,196.39	26,397.29	8,799.10	894.57	351.96	1,246.53
255	2003 ADDITIONS	S/L	25.0	6/30/03		15,665.00	11,749.00	3,916.00	2,078.74	78.32	2,157.06
272	Hydrants	S/L	25.0	6/30/04		27,951.00	20,963.00	6,988.00	151.41	279.52	430.93
289	Hydrants - <i>profanna</i>	S/L	25.0	6/30/05		51,343.00	38,507.00	12,836.00	0.00	278.11	278.11
335 HYDRANTS						279,914.39	205,497.14	74,417.25	35,143.65	2,688.04	37,831.69

Utility Tax Depreciation - *Proforma*

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT (continued)												
Group: 340 FURN & EQUIP-WATER												
5	OFFICE FURNITURE	PRE	5.0	1/01/86			184.00	0.00	184.00	184.00	0.00	184.00
245	UPGRADE ACCTING SOFTWARE	Amort	3.0	11/27/02			604.80	0.00	604.80	436.80	168.00	604.80
290	Office Furn	200DB	7.0	6/30/05			130.00	0.00	130.00	0.00	18.57	18.57
291	Software - <i>proforma</i>	Amort	3.0	6/30/05			6,970.00	0.00	6,970.00	0.00	1,355.28	1,355.28
340 FURN & EQUIP-WATER							<u>7,888.80</u>	<u>0.00</u>	<u>7,888.80</u>	<u>620.80</u>	<u>1,541.85</u>	<u>2,162.65</u>
Group: 344 LABORATORY EQUIPMENT												
82	LAB EQUIP	200DB	7.0	6/30/91			846.53	0.00	846.53	846.53	0.00	846.53
344 LABORATORY EQUIPMENT							<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>846.53</u>	<u>0.00</u>	<u>846.53</u>
Group: 346 COMMUNICATION EQUIP												
83	COMMUNICATION EQUIP	200DB	5.0	6/30/91			688.22	0.00	688.22	688.22	0.00	688.22
346 COMMUNICATION EQUIP							<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>688.22</u>	<u>0.00</u>	<u>688.22</u>
Group: 347 MISCELLANEOUS EQUIP												
104	EQUIPMENT	200DB	7.0	6/30/93			110.00	0.00	110.00	110.00	0.00	110.00
115	EQUIPMENT	200DB	7.0	6/30/94			1,712.00	0.00	1,712.00	1,712.00	0.00	1,712.00
129	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/95			1,146.00	0.00	1,146.00	1,146.00	0.00	1,146.00
217	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,246.00	0.00	0.00	4,246.00	0.00	4,246.00
256	2003 ADDITIONS	S/L	25.0	6/30/03			9,076.01	6,807.00	2,269.01	1,204.47	45.38	1,249.85
273	Miscellaneous Equip	200DB	10.0	6/30/04			13,051.00	0.00	13,051.00	7,178.05	1,174.59	8,352.64
347 MISCELLANEOUS EQUIP							<u>29,341.01</u>	<u>6,807.00</u>	<u>18,288.01</u>	<u>15,596.52</u>	<u>1,219.97</u>	<u>16,816.49</u>
01 WATER UTILITY PLANT							<u>4,097,560.70</u>	<u>2,672,766.49</u>	<u>1,405,039.21</u>	<u>2,262,603.32</u>	<u>36,040.48</u>	<u>2,298,643.80</u>

*Depreciation Timing
 difference
 book 64,221.00
 tax 36,040.00
 000
 28,181.00*

Utility Tax Depreciation - *Profuma*

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT												
Group: 347 MISCELLANEOUS EQUIP												
265	2003 ADDITIONS	Amort	3.0	6/30/03			2,571.11	0.00	2,571.11	1,356.98	857.04	2,214.02
	347 MISCELLANEOUS EQUIP						<u>2,571.11</u>	<u>0.00</u>	<u>2,571.11</u>	<u>1,356.98</u>	<u>857.04</u>	<u>2,214.02</u>
Group: 351 ORGANIZATION-SEWER												
11	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00
	351 ORGANIZATION-SEWER						<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>
Group: 353 LAND-SEWER												
12	LAND	Land	0.0	1/01/86			50,631.00	0.00	50,631.00	0.00	0.00	0.00
	353 LAND-SEWER						<u>50,631.00</u>	<u>0.00</u>	<u>50,631.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: 354 STRUCT/IMPROVE-SEWER												
22	UTILITY PLANT	PRE	15.0	1/01/86			127,710.00	82,292.00	45,418.00	45,418.00	0.00	45,418.00
37	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	48.20	2.42	50.62
74	SEWER PLANT & LINES	150DB	15.0	1/01/90			53.00	34.00	19.00	19.00	0.00	19.00
124	SEWER STRUCTURES & IMPRC	150DB	15.0	6/30/95			155.00	100.00	55.00	37.15	3.25	40.40
232	FENCE	150DB	15.0	3/11/02			104.26	78.20	26.06	36.13	0.00	36.13
257	2003 ADDITIONS	150DB	15.0	6/30/03			20,091.12	15,068.00	5,023.12	2,875.74	214.74	3,090.48
274	Sewer Structures	S/L	15.0	6/30/04			2,989.00	2,242.00	747.00	385.95	24.90	410.85
	354 STRUCT/IMPROVE-SEWER						<u>151,253.63</u>	<u>99,911.20</u>	<u>51,342.43</u>	<u>48,820.17</u>	<u>245.31</u>	<u>49,065.48</u>
Group: 360 COLLECT SEWER-FORCE												
23	UTILITY PLANT	PRE	15.0	1/01/86			146,579.00	130,238.00	16,341.00	16,341.00	0.00	16,341.00
97	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			124,989.00	0.00	124,989.00	77,589.53	5,576.41	83,165.94
125	SEWER LINES - FORCE	150DB	20.0	6/30/95			2,676.00	1,724.00	952.00	506.02	42.47	548.49
169	SEWERS - FORCE	S/L	25.0	6/30/98			1,421.63	1,066.00	355.63	93.08	14.23	107.31
233	SEWERS - FORCE	S/L	25.0	6/30/02			19,540.00	14,655.00	4,885.00	547.03	195.40	742.43
258	2003 ADDITIONS	S/L	25.0	6/30/03			1,629.77	1,222.00	407.77	25.15	16.31	41.46
275	Force Mains	S/L	25.0	6/30/04			66,869.00	50,152.00	16,717.00	362.20	668.68	1,030.88
292	Force Mains - <i>Profuma</i>	S/L	25.0	6/30/05			23,772.00	17,829.00	5,943.00	0.00	128.76	128.76
	360 COLLECT SEWER-FORCE						<u>387,476.40</u>	<u>216,886.00</u>	<u>170,590.40</u>	<u>95,464.01</u>	<u>6,642.26</u>	<u>102,106.27</u>
Group: 361 COLLECT SEWER-GRAVITY												
24	UTILITY PLANT	PRE	15.0	1/01/86			68,032.00	68,032.00	0.00	0.00	0.00	0.00
38	UTILITY PLANT	150DB	20.0	1/01/87			31,313.80	20,177.00	11,136.80	9,894.62	496.87	10,391.49
48	CONTRIBUTED LINES	150DB	20.0	1/01/88			89,305.00	0.00	89,305.00	75,359.73	3,984.36	79,344.09
60	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			28,841.00	0.00	28,841.00	23,050.65	1,286.74	24,337.39
98	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			94,331.00	0.00	94,331.00	58,557.94	4,208.60	62,766.54
126	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/95			31,438.00	0.00	31,438.00	16,710.57	1,402.61	18,113.18
145	CONTRIBUTED SEWER LINES -	S/L	25.0	6/30/96			22,975.00	22,975.00	0.00	0.00	0.00	0.00
170	SEWERS - GRAVITY	S/L	25.0	6/30/98			152,605.15	152,605.15	0.00	0.00	0.00	0.00
196	SEWERS - GRAVITY (CONTRIB)	S/L	25.0	6/30/00			491,442.60	491,442.60	0.00	0.00	0.00	0.00
219	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,245.00	0.00	0.00	4,245.00	0.00	4,245.00
234	SEWERS - GRAVITY	S/L	25.0	6/30/02			352,532.59	264,399.44	88,133.15	8,960.21	3,525.33	12,485.54
235	SEWERS - MANHOLES	S/L	25.0	6/30/02			133,424.39	100,068.29	33,356.10	3,391.20	1,334.24	4,725.44
259	2003 ADDITIONS	S/L	25.0	6/30/03			3,993.33	2,995.00	998.33	61.56	39.93	101.49

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT Group: 361 COLLECT SEWER-GRAVITY (continued)											
276	Gravity Mains	S/L	25.0	6/30/04		664,398.00	498,299.00	166,099.00	3,598.81	6,643.96	10,242.77
293	Gravity MAins - <i>proforma</i>	S/L	25.0	6/30/05		394,320.00	295,740.00	98,580.00	0.00	2,135.90	2,135.90
361 COLLECT SEWER-GRAVITY						<u>2,563,196.86</u>	<u>1,916,733.48</u>	<u>642,218.38</u>	<u>203,830.29</u>	<u>25,058.54</u>	<u>228,888.83</u>
Group: 362 SPECIAL COLLECT STRUC											
25	UTILITY PLANT	PRE	15.0	1/01/86		73,060.00	47,077.00	25,983.00	25,983.00	0.00	25,983.00
39	UTILITY PLANT	150DB	20.0	1/01/87		10,600.00	6,830.00	3,770.00	3,349.50	168.20	3,517.70
49	CONTRIBUTED MANHOLES	150DB	20.0	1/01/88		32,460.00	0.00	32,460.00	27,391.28	1,448.21	28,839.49
66	CONTRIBUTED MANHOLES	150DB	20.0	1/01/89		19,310.00	0.00	19,310.00	15,433.17	861.52	16,294.69
99	CONTRIBUTED SEWER COLLEC	150DB	15.0	6/30/93		43,830.00	0.00	43,830.00	34,771.60	2,588.11	37,359.71
127	CONTRIBUTED MANHOLES	150DB	15.0	6/30/95		9,993.00	0.00	9,993.00	6,747.59	590.07	7,337.66
146	CONTRIBUTED SEWER COLLEC	150DB	15.0	6/30/96		13,080.00	13,080.00	0.00	0.00	0.00	0.00
171	SEWER - MANHOLES	150DB	15.0	6/30/98		47,723.80	47,723.80	0.00	0.00	0.00	0.00
197	SEWERS - MANHOLES (CONTR	150DB	15.0	6/30/00		97,028.00	97,028.00	0.00	0.00	0.00	0.00
260	2003 ADDITIONS	S/L	25.0	6/30/03		340,127.70	255,096.00	85,031.70	45,137.66	1,700.63	46,838.29
294	Manholes - <i>proforma</i>	S/L	25.0	6/30/05		87,112.00	65,334.00	21,778.00	0.00	471.86	471.86
362 SPECIAL COLLECT STRUC						<u>774,324.50</u>	<u>532,168.80</u>	<u>242,155.70</u>	<u>158,813.80</u>	<u>7,828.60</u>	<u>166,642.40</u>
Group: 363 SERVICES-SEWER											
26	UTILITY PLANT	PRE	15.0	1/01/86		46,291.00	29,828.00	16,463.00	16,463.00	0.00	16,463.00
50	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		10,835.00	0.00	10,835.00	9,143.08	483.41	9,626.49
67	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89		5,525.00	0.00	5,525.00	4,415.77	246.50	4,662.27
100	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/93		11,065.00	0.00	11,065.00	8,778.19	653.37	9,431.56
128	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/95		2,890.00	0.00	2,890.00	1,951.42	170.65	2,122.07
147	CONTRIBUTED SEWER SERVIC	S/L	25.0	6/30/96		6,010.00	6,010.00	0.00	0.00	0.00	0.00
172	SEWER - SERVICES	S/L	25.0	6/30/98		14,845.50	14,845.50	0.00	0.00	0.00	0.00
198	SEWER SERVICES (CONTRIB)	S/L	25.0	6/30/00		46,605.00	46,605.00	0.00	0.00	0.00	0.00
236	SEWER - SERVICES	S/L	25.0	6/30/02		32,535.39	24,401.54	8,133.85	826.93	325.35	1,152.28
261	2003 ADDITIONS	S/L	25.0	6/30/03		10,320.00	7,740.00	2,580.00	1,369.55	51.60	1,421.15
277	Sewer Services	S/L	25.0	6/30/04		7,122.00	5,341.00	1,781.00	38.59	71.24	109.83
295	Sewer Services - <i>proforma</i>	S/L	25.0	6/30/05		46,996.00	35,247.00	11,749.00	0.00	254.56	254.56
363 SERVICES-SEWER						<u>241,039.89</u>	<u>170,018.04</u>	<u>71,021.85</u>	<u>42,986.53</u>	<u>2,256.68</u>	<u>45,243.21</u>
Group: 364 FLOW MEASURING DEVICE											
101	SEWER FLOW MEASURING DE'	150DB	15.0	6/30/93		2,782.00	1,793.00	989.00	784.60	58.40	843.00
112	SEWER FLOW MEASURING DE'	150DB	15.0	6/30/94		1,753.00	1,130.00	623.00	457.46	36.79	494.25
262	2003 ADDITIONS	200DB	7.0	6/30/03		675.00	0.00	675.00	468.36	59.04	527.40
364 FLOW MEASURING DEVICE						<u>5,210.00</u>	<u>2,923.00</u>	<u>2,287.00</u>	<u>1,710.42</u>	<u>154.23</u>	<u>1,864.65</u>
Group: 371 PUMPING EQUIP-SEWER											
27	UTILITY PLANT	PRE	15.0	1/01/86		2,846.00	1,834.00	1,012.00	1,012.00	0.00	1,012.00
59	PUMPING EQUIP	150DB	15.0	1/01/89		1,795.00	1,156.00	639.00	639.00	0.00	639.00
102	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/93		3,305.00	2,130.00	1,175.00	932.16	69.38	1,001.54
113	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/94		3,722.00	2,399.00	1,323.00	971.45	78.12	1,049.57
148	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/96		348.00	224.00	124.00	76.40	7.32	83.72
157	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/97		7,800.00	5,850.00	1,950.00	1,086.41	115.15	1,201.56
173	SEWER PUMPING	150DB	15.0	6/30/98		55,900.00	55,900.00	0.00	0.00	0.00	0.00
184	PUMPING EQUIPMENT	150DB	15.0	6/30/99		700.84	526.00	174.84	76.76	10.32	87.08
199	PUMPING EQUIPMENT (CONTR	S/L	25.0	6/30/00		114,876.00	114,876.00	0.00	0.00	0.00	0.00

Utility Tax Depreciation - *Profana*

Asset	Property Description	Tax Method	Tax Period	Date In Service	* Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax <i>Profana</i> End Depr
Division: 02 SEWER UTILITY PLANT Group: 371 PUMPING EQUIP-SEWER (continued)											
246	PUMPING EQUIPMENT	150DB	15.0	11/01/02		48,080.00	36,060.00	12,020.00	5,578.07	644.19	6,222.26
263	2003 ADDITIONS	S/L	25.0	6/30/03		4,087.29	3,065.00	1,022.29	542.67	20.45	563.12
278	Sewer Pumping equip	S/L	25.0	6/30/04		87,197.00	65,398.00	21,799.00	472.31	871.96	1,344.27
296	Pumping Equip - <i>Profana</i>	150DB	15.0	6/30/05		108,238.00	81,178.00	27,060.00	0.00	1,353.00	1,353.00
371 PUMPING EQUIP-SEWER						<u>438,895.13</u>	<u>370,596.00</u>	<u>68,299.13</u>	<u>11,387.23</u>	<u>3,169.89</u>	<u>14,557.12</u>
Group: 380 TREAT/DISPOSAL EQUIP											
28	UTILITY PLANT	Memo	15.0	1/01/86		-3,388.00	0.00	-3,388.00	0.00	0.00	0.00
30	TREAT/DISP EQUIPMENT	PRE	15.0	1/01/86		503,314.00	324,677.00	178,637.00	178,637.00	0.00	178,637.00
65	TREATMENT EQUIPMENT	150DB	15.0	1/01/89		3,078.00	1,984.00	1,094.00	1,094.00	0.00	1,094.00
114	SEWER TREATMENT & DISPOS	150DB	15.0	6/30/94		4,247.00	2,736.00	1,511.00	1,109.49	89.22	1,198.71
185	TREATMENT DISPOSAL EQUIP	150DB	15.0	6/30/99		5,088.00	3,816.00	1,272.00	558.45	75.11	633.56
237	TREATMENT & DISPOSAL EQU	150DB	15.0	6/30/02		65,204.20	48,903.15	16,301.05	7,520.49	878.06	8,398.55
264	2003 ADDITIONS	S/L	25.0	6/30/03		30,062.54	22,547.00	7,515.54	3,989.50	150.31	4,139.81
297	Treat/Disp Equip - <i>Profana</i>	150DB	15.0	6/30/05		5,952.00	4,464.00	1,488.00	0.00	74.40	74.40
380 TREAT/DISPOSAL EQUIP						<u>613,557.74</u>	<u>409,127.15</u>	<u>204,430.59</u>	<u>192,908.93</u>	<u>1,267.10</u>	<u>194,176.03</u>
Group: 381-PLANT SEWERS											
279	Plant Sewers	150DB	15.0	6/30/04		10,013.00	7,510.00	2,503.00	1,314.08	118.89	1,432.97
381-PLANT SEWERS						<u>10,013.00</u>	<u>7,510.00</u>	<u>2,503.00</u>	<u>1,314.08</u>	<u>118.89</u>	<u>1,432.97</u>
Group: 382 OUTFALL SEWER LINES											
29	UTILITY PLANT	PRE	15.0	1/01/86		28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00
382 OUTFALL SEWER LINES						<u>28,340.00</u>	<u>18,261.00</u>	<u>10,079.00</u>	<u>10,079.00</u>	<u>0.00</u>	<u>10,079.00</u>
Group: 390 FURN & EQUIP-SEWER											
13	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
238	UPGRADE ACCTING SOFTWARE	Amort	3.0	11/27/02		395.20	0.00	395.20	285.42	109.78	395.20
280	Software	Amort	3.0	6/30/04		32,470.00	0.00	32,470.00	4,261.95	10,823.33	15,085.28
298	Office Furn	200DB	7.0	6/30/05		86.00	0.00	86.00	0.00	12.29	12.29
390 FURN & EQUIP-SEWER						<u>33,135.20</u>	<u>0.00</u>	<u>33,135.20</u>	<u>4,731.37</u>	<u>10,945.40</u>	<u>15,676.77</u>
02 SEWER UTILITY PLANT						<u>5,316,452.46</u>	<u>3,744,134.67</u>	<u>1,568,072.79</u>	<u>790,210.81</u>	<u>58,543.94</u>	<u>848,754.75</u>
Grand Total						<u>9,414,013.16</u>	<u>6,416,901.16</u>	<u>2,973,112.00</u>	<u>3,052,814.13</u>	<u>94,584.42</u>	<u>3,147,398.55</u>

101,769.00
 58,544.00
 000
 43,225.00 *

ATTACHMENT TO: EX A - E

Plantation Bay Utility Co
Summary of Deferred Taxes
12/31/2004

	Pre-1987	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Deferred Tax Assets																					
Water																					
Federal																					
Deferred Tax Asset - CIAC		10,122	53,532	78,381	79,680	81,861	85,977	128,731	133,556	154,174	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
Deferred Tax Asset - Amortization of CIAC (Post '86 Col)	-	(135)	(1,241)	(3,431)	(6,031)	(8,688)	(11,448)	(14,980)	(19,294)	(24,026)	(28,492)	(32,697)	(36,744)	(40,983)	(46,704)	(51,983)	(57,279)	(62,370)	(67,112)	(72,312)	(76,980)
Deferred Tax Asset - NOL		43,997	76,198	202,744	272,625	351,630	425,986	743,403	862,244	665,816	634,038	612,095	623,251	609,172	578,547	534,260	482,610	476,232	421,054	349,711	289,702
Deferred Tax Asset - Meter Fees	1,802	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	3,566	5,173	8,177	10,169	13,703	19,647	29,254	37,414	45,446
Deferred Tax Asset - Amortization of Meter Fees	(43)	(128)	(213)	(298)	(383)	(469)	(554)	(643)	(744)	(844)	(944)	(1,044)	(1,144)	(1,244)	(1,344)	(1,444)	(1,544)	(1,644)	(1,744)	(1,844)	(1,944)
Deferred Tax Asset (Federal) *	1,759	55,559	129,979	279,099	347,594	426,037	501,664	855,493	772,035	788,683	756,263	730,030	738,870	721,909	688,151	640,118	596,108	579,838	528,302	458,253	400,152
Deferred Tax Liability - Depreciation	(12,043)	(49,217)	(83,959)	(114,459)	(138,861)	(161,345)	(178,733)	(199,100)	(218,962)	(238,761)	(259,207)	(280,649)	(282,821)	(283,798)	(288,748)	(274,382)	(267,794)	(268,594)	(262,393)	(246,471)	(231,052)
Net Deferred Tax Asset (Federal) *	(10,284)	6,342	46,020	164,640	208,733	264,692	322,931	656,393	553,073	549,922	497,056	449,381	456,049	438,111	399,403	365,736	318,314	311,244	265,909	211,782	169,100
State																					
Deferred Tax Asset - CIAC		1,992	9,164	13,417	13,640	14,013	14,718	22,036	22,862	26,391	27,060	27,060	27,060	27,060	27,060	27,060	27,060	27,060	27,060	27,060	27,060
Deferred Tax Asset - Amortization of CIAC (Post '86 Col)	-	(27)	(212)	(587)	(1,032)	(1,487)	(1,960)	(2,564)	(3,303)	(4,113)	(4,877)	(5,597)	(6,290)	(7,023)	(7,995)	(8,899)	(9,805)	(10,676)	(11,488)	(12,378)	(13,109)
Deferred Tax Asset - NOL	7,531	13,044	34,706	46,668	60,192	72,920	127,255	113,363	113,974	108,534	104,778	106,688	104,278	99,036	91,454	82,613	81,521	72,076	59,863	49,591	
Deferred Tax Asset - Meter Fees	292	292	292	292	292	292	292	292	292	292	292	611	866	1,400	1,741	2,346	3,363	4,808	6,404	7,779	
Deferred Tax Asset - Amortization of Meter Fees	(7)	(22)	(36)	(51)	(66)	(80)	(95)	(112)	(138)	(171)	(211)	(259)	(316)	(383)	(461)	(550)	(650)	(763)	(890)	(1,032)	(1,189)
Deferred Tax Asset (State) *	285	9,766	22,252	47,777	59,502	72,930	85,875	146,443	132,157	135,006	129,457	124,966	126,479	123,576	117,797	109,574	100,330	99,256	90,435	78,442	68,497
Deferred Tax Liability - Depreciation	(2,061)	(8,425)	(14,372)	(19,593)	(23,770)	(27,619)	(30,596)	(34,082)	(37,482)	(40,871)	(44,371)	(48,041)	(48,413)	(48,581)	(49,428)	(46,969)	(45,841)	(45,978)	(44,916)	(42,191)	(39,551)
Net Deferred Tax Asset (State) *	(1,776)	1,341	7,880	28,184	35,732	45,311	55,279	112,361	94,675	94,135	85,086	76,925	78,066	74,995	68,369	62,605	54,489	53,278	45,519	36,251	28,946
Water Deferred Tax Asset (Liability)	(12,060)	7,683	53,900	192,824	244,465	310,003	378,210	768,754	647,748	644,057	582,142	526,306	534,115	513,106	467,772	428,341	372,603	364,522	311,428	248,033	198,046
Sewer																					
Federal																					
Deferred Tax Asset - CIAC		5,524	55,471	75,615	76,297	77,662	79,879	173,099	176,510	196,377	198,594	198,594	198,594	198,594	198,594	198,594	198,594	198,594	198,594	198,594	198,594
Deferred Tax Asset - Amortization of CIAC (Post '86 Col)	-	(85)	(1,114)	(3,291)	(5,790)	(8,322)	(10,914)	(15,076)	(20,827)	(26,961)	(32,254)	(39,125)	(46,513)	(53,186)	(58,369)	(64,942)	(71,814)	(78,606)	(83,571)	(90,045)	(95,744)
Deferred Tax Asset - NOL		29,831	6,190	29,560	101,516	161,454	214,440	(102,976)	34,957	56,626	143,598	203,949	236,509	259,294	306,362	327,596	328,472	340,548	281,918	227,955	166,776
Deferred Tax Asset (Federal) *	-	35,270	60,547	101,884	172,023	230,794	283,405	55,047	190,640	226,042	309,938	363,418	388,590	404,702	446,587	461,248	455,252	460,536	396,941	336,504	269,626
Deferred Tax Liability - Depreciation	(7,065)	(30,868)	(54,052)	(74,504)	(91,930)	(107,292)	(119,113)	(136,413)	(153,214)	(170,563)	(189,830)	(207,212)	(209,699)	(212,964)	(230,620)	(233,215)	(235,403)	(235,134)	(215,925)	(195,563)	(169,202)
Net Deferred Tax Asset (Federal) *	(7,065)	4,402	6,495	27,380	80,093	123,502	164,292	(81,366)	37,426	55,479	120,108	156,206	178,891	191,738	215,967	228,033	219,849	225,402	181,016	140,941	100,424
State																					
Deferred Tax Asset - CIAC		1,087	9,495	12,944	13,061	13,294	13,674	29,631	30,215	33,616	33,995	33,995	33,995	33,995	33,995	33,995	33,995	33,995	33,995	33,995	33,995
Deferred Tax Asset - Amortization of CIAC (Post '86 Col)	-	(15)	(191)	(563)	(991)	(1,425)	(1,868)	(2,581)	(3,565)	(4,815)	(6,521)	(8,697)	(11,962)	(16,104)	(21,992)	(29,117)	(38,293)	(49,456)	(62,306)	(77,414)	(94,390)
Deferred Tax Asset - NOL		5,107	1,060	5,060	17,378	27,638	36,708	(17,627)	5,984	9,693	24,581	34,912	40,486	44,386	52,443	56,078	56,228	56,295	48,259	39,021	28,549
Deferred Tax Asset (State) *	-	6,179	10,364	17,441	29,448	39,507	48,514	9,423	32,634	38,694	53,055	62,210	66,519	69,277	76,446	78,956	77,930	78,834	67,948	57,602	46,154
Deferred Tax Liability - Depreciation	(1,209)	(5,284)	(9,253)	(12,753)	(15,736)	(18,366)	(20,390)	(23,351)	(26,227)	(29,197)	(32,495)	(35,471)	(35,896)	(36,455)	(39,478)	(39,822)	(40,296)	(40,250)	(36,962)	(33,476)	(28,964)
Net Deferred Tax Asset (State) *	(1,209)	895	1,111	4,688	13,712	21,141	28,124	(13,928)	6,407	9,497	20,560	26,739	30,623	32,822	36,968	39,034	37,634	38,584	30,986	24,126	17,190
Sewer Net Deferred Tax Asset (Liability)	(8,274)	5,297	7,606	32,068	93,805	144,643	192,416	(95,294)	43,833	64,976	140,668	182,945	209,514	224,560	252,935	267,067	257,483	263,986	212,002	165,067	117,614
Total Net Deferred Tax Asset (Liability)	(20,334)	12,980	61,506	224,892	338,270	454,646	570,626	673,460	691,581	709,033	722,810	709,251	743,629	737,666	720,707	695,408	630,286	628,508	523,430	413,100	315,660

Plantation Bay Utility Co
Calculation of Deferred Tax Provision
12/31/2004

Schedule B

	Pre-1987	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Defered Tax Asset - Amortization of CIAC (Post '86 Collections)																					
Water																					
Tax effect of the accumulated amortization of CIAC, refer to schedule H																					
Federal																					
Temporary Timing Differer	-	485	3,377	6,815	8,092	8,270	8,592	10,991	13,427	14,730	13,898	13,089	12,595	13,334	17,664	16,432	16,482	15,843	14,760	16,185	13,284
Cumulative Total	-	485	3,862	10,677	18,769	27,039	35,631	46,622	60,049	74,779	88,677	101,766	114,361	127,695	145,359	161,791	178,273	194,116	208,876	225,061	238,345
Less: Current State Tax Pr	-	27	212	587	1,032	1,487	1,960	2,564	3,303	4,113	4,877	5,597	6,290	7,023	7,995	8,899	9,805	10,676	11,488	12,378	13,109
Taxable Timing Difference	-	458	3,650	10,090	17,737	25,552	33,671	44,058	56,746	70,666	83,800	96,169	108,071	120,672	137,364	152,892	168,468	183,440	197,388	212,683	225,236
Effective Tax Rate	-	0.2958	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Asset (Feder	-	135	1,241	3,431	6,031	8,688	11,448	14,980	19,294	24,026	28,492	32,697	36,744	41,028	46,704	51,983	57,279	62,370	67,112	72,312	76,580
State																					
Temporary Timing Differer	-	485	3,377	6,815	8,092	8,270	8,592	10,991	13,427	14,730	13,898	13,089	12,595	13,334	17,664	16,432	16,482	15,843	14,760	16,185	13,284
Cumulative Total	-	485	3,862	10,677	18,769	27,039	35,631	46,622	60,049	74,779	88,677	101,766	114,361	127,695	145,359	161,791	178,273	194,116	208,876	225,061	238,345
Effective Tax Rate	-	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Asset (State)	-	27	212	587	1,032	1,487	1,960	2,564	3,303	4,113	4,877	5,597	6,290	7,023	7,995	8,899	9,805	10,676	11,488	12,378	13,109
Total Defered Tax Asset	-	162	1,453	4,018	7,063	10,175	13,408	17,544	22,597	28,139	33,369	38,294	43,034	48,051	54,699	60,882	67,084	73,046	78,600	84,690	89,689
Defered Tax Asset - Amortization of CIAC (Post '86 Collections)																					
Sewer																					
Tax effect of the accumulated amortization of CIAC, refer to schedule H																					
Federal																					
Temporary Timing Differer	-	265	3,203	6,773	7,778	7,883	8,067	12,953	17,900	19,091	16,472	21,386	22,993	20,770	16,132	20,458	21,386	21,140	15,452	20,149	17,740
Cumulative Total	-	265	3,468	10,241	18,019	25,902	33,969	46,922	64,822	83,913	100,385	121,771	144,764	165,534	181,666	202,124	223,510	244,650	260,102	280,251	297,991
Less: Current State Tax Pr	-	15	191	563	991	1,425	1,868	2,581	3,565	4,615	5,521	6,697	7,962	9,104	9,992	11,117	12,293	13,456	14,306	15,414	16,390
Taxable Timing Difference	-	250	3,277	9,678	17,028	24,477	32,101	44,341	61,257	79,298	94,864	115,074	136,802	156,430	171,674	191,007	211,217	231,194	245,796	264,837	281,601
Effective Tax Rate	-	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Asset (Feder	-	85	1,114	3,291	5,790	8,322	10,914	15,076	20,827	26,961	32,254	39,125	46,513	53,186	58,369	64,942	71,814	78,606	83,571	90,045	95,744
State																					
Temporary Timing Differer	-	265	3,203	6,773	7,778	7,883	8,067	12,953	17,900	19,091	16,472	21,386	22,993	20,770	16,132	20,458	21,386	21,140	15,452	20,149	17,740
Cumulative Total	-	265	3,468	10,241	18,019	25,902	33,969	46,922	64,822	83,913	100,385	121,771	144,764	165,534	181,666	202,124	223,510	244,650	260,102	280,251	297,991
Effective Tax Rate	-	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Asset (State)	-	15	191	563	991	1,425	1,868	2,581	3,565	4,615	5,521	6,697	7,962	9,104	9,992	11,117	12,293	13,456	14,306	15,414	16,390
Total Defered Tax Asset	-	100	1,305	3,854	6,781	9,747	12,782	17,657	24,392	31,576	37,775	45,822	54,475	62,290	68,361	76,059	84,107	92,062	97,877	105,459	112,134
Totals	-	262	2,758	7,872	13,844	19,922	26,190	35,201	46,989	59,715	71,144	84,116	97,509	110,341	123,060	136,941	151,191	165,108	176,477	190,149	201,823

Manitou Bay Utility Co
Calculation of Deferred Tax Provision
12/31/2004

Schedule C	Pre-1987	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Water																					
Deferred Tax Liability - Depreciation																					
Federal																					
Total Tax Timing Difference	37,614	115,964	108,879	98,569	83,029	78,335	62,654	72,244	73,074	76,618	77,797	80,089	19,764	17,018	34,504	(26,852)	(2,166)	20,655	(736)	(28,181)	(28,932)
Less: CIAC Amortization - 86 - 96	-	-	(485)	(3,377)	(6,815)	(8,092)	(8,270)	(8,592)	(10,991)	(14,730)	(13,898)	(13,089)	(12,595)	(13,334)	(17,664)	(16,432)	(16,482)	(15,843)	(14,760)	(16,185)	(13,284)
Less: Meter Fee Amortization	(133)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(410)	(640)	(1,435)	(1,428)	(1,858)	(2,320)	(3,806)	(5,188)	(5,773)
Temporary Timing Difference	37,481	115,699	108,129	94,927	75,949	69,978	54,119	63,387	61,818	61,623	63,634	66,735	6,759	3,044	15,405	(44,712)	(20,506)	2,492	(19,302)	(49,554)	(47,989)
Cumulative Total	37,481	153,180	261,309	356,236	432,185	502,163	556,282	619,669	681,487	743,110	806,744	873,479	880,238	883,282	898,687	853,975	833,469	835,961	816,659	767,105	719,116
Less: Current State Tax Provision	2,061	8,425	14,372	19,593	23,770	27,619	30,596	34,082	37,482	40,871	44,371	48,041	48,413	48,581	49,428	46,969	45,841	45,978	44,916	42,191	39,551
Taxable Timing Difference (Cumulative)	35,420	144,755	246,937	336,643	408,415	474,544	525,686	585,587	644,005	702,239	762,373	825,438	831,825	834,701	849,259	807,006	787,628	789,983	771,743	724,914	679,565
Effective Tax Rate	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Liability (Federal) g/l a/c 248	12,043	49,217	83,959	114,459	138,861	161,345	178,733	199,100	218,962	238,761	259,207	280,649	282,821	283,798	288,748	274,382	267,794	268,594	262,393	246,471	231,052
State																					
Temporary Timing Difference	37,481	115,699	108,129	94,927	75,949	69,978	54,119	63,387	61,818	61,623	63,634	66,735	6,759	3,044	15,405	(44,712)	(20,506)	2,492	(19,302)	(49,554)	(47,989)
Cumulative Total	37,481	153,180	261,309	356,236	432,185	502,163	556,282	619,669	681,487	743,110	806,744	873,479	880,238	883,282	898,687	853,975	833,469	835,961	816,659	767,105	719,116
Effective Tax Rate	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Liability (State) g/l a/c 247	2,061	8,425	14,372	19,593	23,770	27,619	30,596	34,082	37,482	40,871	44,371	48,041	48,413	48,581	49,428	46,969	45,841	45,978	44,916	42,191	39,551
Total Deferred Tax Liability	14,104	57,642	98,331	134,052	162,631	188,964	209,329	233,182	256,444	279,632	303,578	328,690	331,234	332,379	338,176	321,351	313,635	314,572	307,309	288,662	270,603
Sewer																					
Deferred Tax Liability - Depreciation																					
Federal																					
Total Tax Timing Difference	21,988	74,350	75,359	70,425	62,014	55,696	44,858	66,798	70,191	73,088	76,437	75,486	30,731	30,933	71,085	28,534	28,195	20,304	(44,335)	(43,225)	(64,304)
Less: CIAC Amortization - 86 - 96	-	(265)	(3,203)	(6,773)	(7,778)	(7,883)	(8,067)	(12,953)	(17,900)	(19,091)	(16,472)	(21,386)	(22,983)	(20,770)	(16,132)	(20,458)	(21,386)	(21,140)	(15,452)	(20,149)	(17,740)
Temporary Timing Difference	21,988	74,085	72,156	63,652	54,236	47,813	36,791	53,845	52,291	53,997	59,965	54,100	7,738	10,163	54,953	8,076	6,809	(836)	(59,787)	(63,374)	(82,044)
Cumulative Total	21,988	96,073	168,229	231,881	286,117	333,930	370,721	424,566	476,857	530,854	590,819	644,919	652,657	662,820	717,773	725,849	732,658	731,822	672,035	608,661	526,617
Less: Current State Tax Provision	1,209	5,284	9,253	12,753	15,736	18,366	20,390	23,351	26,227	29,197	32,495	35,471	35,896	36,455	39,478	39,922	40,296	40,250	36,962	33,476	28,964
Taxable Timing Difference (Cumulative)	20,779	90,789	158,976	219,128	270,381	315,564	350,331	401,215	450,630	501,657	558,324	609,448	616,761	626,365	678,295	685,927	692,362	691,572	635,073	575,185	497,653
Effective Tax Rate	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Liability (Federal) g/l a/c 248	7,065	30,868	54,052	74,504	91,930	107,292	119,113	136,413	153,214	170,563	189,830	207,212	209,699	212,964	230,620	233,215	235,403	235,134	215,925	195,563	169,202
State																					
Temporary Timing Difference	21,988	74,085	72,156	63,652	54,236	47,813	36,791	53,845	52,291	53,997	59,965	54,100	7,738	10,163	54,953	8,076	6,809	(836)	(59,787)	(63,374)	(82,044)
Cumulative Total	21,988	96,073	168,229	231,881	286,117	333,930	370,721	424,566	476,857	530,854	590,819	644,919	652,657	662,820	717,773	725,849	732,658	731,822	672,035	608,661	526,617
Effective Tax Rate	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Liability (State) g/l a/c 247	1,209	5,284	9,253	12,753	15,736	18,366	20,390	23,351	26,227	29,197	32,495	35,471	35,896	36,455	39,478	39,922	40,296	40,250	36,962	33,476	28,964
Total Deferred Tax Liability	8,274	36,152	63,305	87,257	107,666	125,658	139,503	159,764	179,441	199,760	222,325	242,683	245,595	249,419	270,098	273,137	275,699	275,384	252,887	229,039	198,166
Company Total	22,378	93,794	161,636	221,309	270,297	314,622	348,832	392,946	435,885	479,392	525,903	571,373	578,829	581,798	608,274	594,488	589,334	589,956	560,196	517,701	468,769

Financial Bay County LLC
Allocation and calculation of Deferred Tax Asset-NOL
12/31/2004

Schedule D	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Deferred Tax Asset - NOL																				
Annual NOL	229,779	26,642	466,592	441,449	432,439	396,333	-	176,705	78,559	171,783	119,538	136,061	27,096	51,179	-	-	44,375	112,382	51,453	55,260
Carrybacks															(71,752)	(49,562)				
NOL Expired																(108,465)	(26,642)	(466,592)	(441,449)	(432,439)
Total NOL	229,779	26,642	466,592	441,449	432,439	396,333	-	176,705	78,559	171,783	119,538	136,061	27,096	51,179	(71,752)	(158,027)	17,733	(354,210)	(389,996)	(377,179)
Cumulative NOL	229,779	256,421	723,013	1,164,462	1,596,901	1,993,234	1,993,234	2,169,939	2,248,498	2,420,281	2,539,819	2,675,880	2,702,976	2,754,155	2,682,403	2,524,376	2,542,109	2,187,899	1,797,903	1,420,724
Water																				
Allocation based on Deferred Tax before NOL																				
Deferred Tax Asset-CIAC	34,218	157,446	230,533	234,354	240,768	252,873	378,621	392,813	453,452	464,949	464,949	464,949	464,949	464,949	464,949	464,949	464,949	464,949	464,949	464,949
Deferred Tax Asset-CIAC Amortization	(458)	(3,650)	(10,090)	(17,737)	(25,552)	(33,671)	(44,058)	(56,746)	(70,666)	(83,800)	(96,169)	(108,071)	(120,672)	(137,364)	(152,892)	(168,468)	(183,440)	(197,388)	(212,683)	(226,236)
Deferred Tax Liability-Depreciation	(153,180)	(261,309)	(356,236)	(432,185)	(502,163)	(556,282)	(619,669)	(681,487)	(743,110)	(806,744)	(873,479)	(940,214)	(1,007,038)	(1,073,925)	(1,140,867)	(1,207,863)	(1,274,913)	(1,342,018)	(1,409,178)	(1,476,393)
Deferred Tax Asset Meter Fees	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	11,100	16,100	25,450	31,650	42,650	61,149	91,049	116,445	141,445
Deferred Tax Asset Meter Fee Amort	(398)	(663)	(928)	(1,193)	(1,458)	(1,723)	(2,088)	(2,453)	(2,818)	(3,183)	(3,548)	(3,913)	(4,278)	(4,643)	(5,008)	(5,373)	(5,738)	(6,103)	(6,468)	(6,833)
	(114,518)	(102,876)	(131,421)	(211,461)	(283,105)	(333,503)	(290,275)	(359,335)	(382,985)	(448,521)	(527,890)	(541,161)	(552,446)	(576,626)	(542,672)	(528,600)	(529,885)	(498,437)	(443,970)	(389,307)
Federal																				
Temporary Timing Difference	136,933	237,156	631,012	848,507	1,094,399	1,325,819	2,313,733	2,061,139	2,072,257	1,973,352	1,905,057	1,939,779	1,895,960	1,800,646	1,662,806	1,502,053	1,482,202	1,310,470	1,088,425	901,657
Less: Current State Tax Provision	7,531	13,044	34,706	46,668	60,192	72,920	127,255	113,363	113,974	108,534	104,778	106,688	104,278	99,036	91,454	82,613	81,521	72,076	59,863	49,591
Effective Tax Rate (Cumulative)	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Asset (Federal) *	43,997	76,198	202,744	272,625	351,630	425,986	743,403	662,244	665,816	634,038	612,095	623,251	609,172	578,547	534,260	482,610	476,232	421,054	349,711	289,702
State																				
Temporary Timing Difference	136,933	237,156	631,012	848,507	1,094,399	1,325,819	2,313,733	2,061,139	2,072,257	1,973,352	1,905,057	1,939,779	1,895,960	1,800,646	1,662,806	1,502,053	1,482,202	1,310,470	1,088,425	901,657
Effective Tax Rate	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Asset (State) **	7,531	13,044	34,706	46,668	60,192	72,920	127,255	113,363	113,974	108,534	104,778	106,688	104,278	99,036	91,454	82,613	81,521	72,076	59,863	49,591
Total Deferred Tax Asset	51,528	89,242	237,450	319,293	411,822	498,906	870,658	775,607	779,790	742,572	716,873	729,939	713,450	677,583	625,714	565,223	557,753	493,130	409,574	339,293
Sewer																				
Allocation based on Deferred Tax before NOL																				
Deferred Tax Asset-CIAC	18,875	163,149	222,398	224,404	228,417	234,937	509,116	519,146	577,580	584,101	584,101	584,101	584,101	584,101	584,101	584,101	584,101	584,101	584,101	584,101
Deferred Tax Asset-CIAC Amortization	(250)	(3,277)	(9,678)	(17,028)	(24,477)	(32,101)	(44,341)	(61,257)	(79,298)	(94,864)	(115,074)	(136,802)	(156,430)	(171,674)	(191,007)	(211,217)	(231,194)	(245,796)	(264,837)	(281,601)
Deferred Tax Liability-Depreciation	(96,073)	(168,229)	(231,881)	(286,117)	(333,930)	(370,721)	(424,566)	(476,857)	(530,854)	(590,819)	(644,919)	(699,019)	(752,657)	(806,220)	(859,347)	(912,020)	(964,241)	(1,015,917)	(1,067,043)	(1,117,619)
	(77,648)	(8,357)	(19,161)	(78,741)	(129,990)	(167,885)	40,209	(18,968)	(32,572)	(101,582)	(175,892)	(205,358)	(235,149)	(305,346)	(332,755)	(359,774)	(378,915)	(333,730)	(289,397)	(224,117)
Federal																				
Temporary Timing Difference	92,846	19,265	92,001	315,955	502,502	667,415	(320,499)	108,800	176,241	446,929	634,762	736,101	807,016	953,509	1,019,597	1,022,323	1,059,907	877,429	709,478	519,067
Less: Current State Tax Provision	5,107	1,060	5,060	17,378	27,638	36,708	(17,627)	5,984	9,693	24,581	34,912	40,486	44,386	52,443	56,078	56,228	58,295	48,259	39,021	28,549
Effective Tax Rate (Cumulative)	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Asset (Federal) *	29,831	6,190	29,560	101,516	161,454	214,440	(102,976)	34,957	56,626	143,598	203,949	236,509	259,294	306,362	327,596	328,472	340,548	281,918	227,955	166,776
State																				
Temporary Timing Difference	92,846	19,265	92,001	315,955	502,502	667,415	(320,499)	108,800	176,241	446,929	634,762	736,101	807,016	953,509	1,019,597	1,022,323	1,059,907	877,429	709,478	519,067
Effective Tax Rate	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Asset (State) **	5,107	1,060	5,060	17,378	27,638	36,708	(17,627)	5,984	9,693	24,581	34,912	40,486	44,386	52,443	56,078	56,228	58,295	48,259	39,021	28,549
Total Deferred Tax Asset	34,938	7,250	34,620	118,894	189,092	251,148	(120,603)	40,941	66,319	168,179	238,861	276,995	303,680	358,805	383,674	384,700	398,843	330,177	266,976	195,325
Total Company Deferred Taxes	86,466	96,492	272,070	438,187	600,914	750,054	750,055	816,548	846,109	910,751	955,734	1,006,934	1,017,130	1,036,388	1,009,388	949,923	956,596	823,307	676,550	534,618

Plantation Bay Utility Co
Calculation of Deferred Tax Provision
12/31/2004

Schedule E Meter	Pre-1987	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Deferred Tax Asset - Meter Fees																					
Federal																					
Temporary Timing Differer	5,300												5,800	5,000	9,350	6,200	11,000	18,499	29,900	25,396	25,000
Cumulative Total	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	11,100	16,100	25,450	31,650	42,650	61,149	91,049	116,445	141,445
Less: Current State Tax P	-	292	292	292	292	292	292	292	292	292	292	292	611	886	1,400	1,741	2,346	3,363	5,008	6,404	7,779
Taxable Timing Difference	5,300	5,008	5,008	5,008	5,008	5,008	5,008	5,008	5,008	5,008	5,008	5,008	10,489	15,214	24,050	29,909	40,304	57,786	86,041	110,041	133,666
Effective Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Deferred Tax Asset (Fedet g/l a/c 191	1,802	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	3,566	5,173	8,177	10,169	13,703	19,647	29,254	37,414	45,446
State																					
Temporary Timing Differer	5,300												5,800	5,000	9,350	6,200	11,000	18,499	29,900	25,396	25,000
Cumulative Total	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	11,100	16,100	25,450	31,650	42,650	61,149	91,049	116,445	141,445
Effective Tax Rate	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Asset (State; g/l a/c 190	292	292	292	292	292	292	292	292	292	292	292	292	611	886	1,400	1,741	2,346	3,363	5,008	6,404	7,779
Total Deferred Tax Asset	2,094	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	4,177	6,059	9,577	11,910	16,049	23,010	34,262	43,818	53,225

Plantation Bay Utility Co
Calculation of Deferred Tax Provision
12/31/2004

Schedule F	Pre-1987	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Deferred Tax Asset - Amortization of Meter Fees																					
Federal																					
Temporary Timing Differer	133	265	265	265	265	265	265	8,746	8,746	8,746	265	265	410	640	1,435	1,428	1,858	2,320	3,806	5,188	5,773
Cumulative Total	133	398	663	928	1,193	1,458	1,723	10,469	19,215	27,961	28,226	28,491	28,901	29,541	30,976	32,404	34,262	36,582	40,388	45,576	51,349
Less: Current State Tax Pr	7	22	36	51	66	80	95	576	1,057	1,538	1,552	1,567	1,590	1,625	1,704	1,782	1,884	2,012	2,221	2,507	2,824
Taxable Timing Difference	126	376	627	877	1,127	1,378	1,628	9,893	18,158	26,423	26,674	26,924	27,311	27,916	29,272	30,622	32,378	34,570	38,167	43,069	48,525
Effective Tax Rate	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
Deferred Tax Provision (Federal)	43	128	213	298	383	469	554	3,364	6,174	8,984	9,069	9,154	9,286	9,491	9,952	10,411	11,009	11,754	12,977	14,643	16,499
State																					
Temporary Timing Differer	133	265	265	265	265	265	265	8,746	8,746	8,746	265	265	410	640	1,435	1,428	1,858	2,320	3,806	5,188	5,773
Cumulative Total	133	398	663	928	1,193	1,458	1,723	10,469	19,215	27,961	28,226	28,491	28,901	29,541	30,976	32,404	34,262	36,582	40,388	45,576	51,349
Effective Tax Rate	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Deferred Tax Provision (State)	7	22	36	51	66	80	95	576	1,057	1,538	1,552	1,567	1,590	1,625	1,704	1,782	1,884	2,012	2,221	2,507	2,824
Total Deferred Tax Provision	50	150	249	349	449	549	649	3,940	7,231	10,522	10,621	10,721	10,876	11,116	11,656	12,193	12,893	13,766	15,198	17,150	19,323

Plantation Bay Utility Co
Amortization of Post '86 and pre-6/12/96 CIAC Collected
12/31/2004

Schedule H

	Pre-1987	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Total	
Water																							
CIAC Collections	-	36,210	130,400	77,340	4,044	6,787	12,810	133,066	15,018	64,168	12,166	-	-	-	-	-	-	-	-	-	-	-	-
Year																							
Rate																							
Pre-1987	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1987	0.0268	485	1,206	1,202	1,191	1,191	1,191	1,191	1,191	1,191	1,036	963	927	981	1,300	1,209	1,213	1,166	1,086	1,191	978	17,668	
1988	0.0333	-	2,171	4,329	4,290	4,290	4,290	4,290	4,290	4,290	3,729	3,469	3,338	3,534	4,681	4,355	4,368	4,199	3,912	4,290	3,521	59,714	
1989	0.0332	-	-	1,284	2,544	2,544	2,544	2,544	2,544	2,544	2,212	2,057	1,980	2,096	2,777	2,583	2,591	2,490	2,320	2,544	2,088	32,844	
1990	0.0329	-	-	-	67	133	133	133	133	133	116	108	104	110	145	135	135	130	121	133	109	1,585	
1991	0.0329	-	-	-	-	112	223	223	223	223	194	181	174	184	244	227	227	219	204	223	183	2,435	
1992	0.0329	-	-	-	-	-	211	421	421	421	366	341	328	347	460	428	429	412	384	421	346	4,173	
1993	0.0329	-	-	-	-	-	-	2,189	4,378	4,378	3,806	3,540	3,406	3,606	4,777	4,444	4,458	4,285	3,992	4,378	3,593	38,982	
1994	0.0329	-	-	-	-	-	-	-	247	494	430	399	384	407	539	502	503	484	451	494	405	3,905	
1995	0.0329	-	-	-	-	-	-	-	-	1,056	1,835	1,707	1,643	1,739	2,304	2,143	2,150	2,066	1,925	2,111	1,733	14,577	
1996	0.0286	-	-	-	-	-	-	-	-	-	174	324	311	330	437	406	408	392	365	400	328	2,390	
1997	0.0266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1998	0.0256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1999	0.0271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2000	0.0359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2001	0.0334	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2002	0.0335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2003	0.0322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2004	0.0300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2005	0.0329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2006	0.0270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		485	3,377	6,815	8,092	8,270	8,592	10,991	13,427	14,730	13,898	13,089	12,595	13,334	17,664	16,432	16,482	15,843	14,760	16,185	13,284	178,273	
Sewer																							
CIAC Collections		19,762	152,882	62,698	2,123	4,246	6,900	290,136	10,614	61,835	6,900	-	-	-	-	-	-	-	-	-	-	-	-
Year																							
Rate																							
Pre-1987	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1987	0.0268	265	658	656	650	650	650	650	650	650	530	684	735	664	516	654	684	676	494	644	567	9,946	
1988	0.0333	-	2,545	5,076	5,030	5,030	5,030	5,030	5,030	5,030	4,097	5,290	5,687	5,137	3,990	5,060	5,290	5,229	3,822	4,984	4,388	72,352	
1989	0.0332	-	-	1,041	2,063	2,063	2,063	2,063	2,063	2,063	1,680	2,169	2,332	2,107	1,636	2,075	2,169	2,144	1,567	2,044	1,799	27,587	
1990	0.0329	-	-	-	35	70	70	70	70	70	57	73	79	71	55	70	73	73	53	69	61	863	
1991	0.0329	-	-	-	-	70	140	140	140	140	114	147	158	143	111	141	147	145	106	138	122	1,591	
1992	0.0329	-	-	-	-	-	114	227	227	227	185	239	257	232	180	228	239	236	173	225	198	2,355	
1993	0.0329	-	-	-	-	-	-	4,773	9,545	9,545	7,776	10,039	10,793	9,749	7,573	9,604	10,039	9,923	7,253	9,458	8,327	89,436	
1994	0.0329	-	-	-	-	-	-	-	175	349	284	367	395	357	277	351	367	363	265	346	305	2,922	
1995	0.0329	-	-	-	-	-	-	-	-	1,017	1,657	2,139	2,300	2,078	1,614	2,047	2,139	2,115	1,546	2,016	1,775	14,991	
1996	0.0268	-	-	-	-	-	-	-	-	-	92	239	257	232	180	228	239	236	173	225	198	1,467	
1997	0.0346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1998	0.0372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1999	0.0336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2000	0.0261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2001	0.0331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2002	0.0346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2003	0.0342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2004	0.0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2005	0.0326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2006	0.0287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		265	3,203	6,773	7,778	7,883	8,067	12,953	17,900	19,091	16,472	21,386	22,993	20,770	16,132	20,458	21,386	21,140	15,452	20,149	17,740	223,510	

Plantation Bay Utility Co
Amortization of Pre '87 Post 6/12/96 Meter Fee Collections
12/31/2004

Year	Rate	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Amortization Total	
Table Meter Fees		-	5,300												5,800	5,000	9,350	6,200	11,000	18,499	29,900	25,396	25,000		
985	0.050																								
986	0.050		133	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	5,433
987	0.050																								
988	0.050																								
989	0.050																								
990	0.050																								
991	0.050																								
992	0.050																								
993	0.050																								
994	0.050																								
995	0.050																								
996	0.050																								
997	0.050																								
998	0.050														145	250	468	290	290	290	290	290	290	250	2,563
999	0.050															125	468	250	250	250	250	250	250	250	2,093
000	0.050																234	468	468	468	468	468	468	468	3,042
001	0.050																	155	310	310	310	310	310	310	1,705
002	0.050																		275	275	550	550	550	550	2,200
003	0.050																				462	925	925	925	3,237
004	0.050																					748	1,495	1,495	3,738
005	0.050																						635	635	1,270
006	0.050																							625	625
Total		-	133	265	265	265	265	265	265	265	265	265	265	265	410	640	1,435	1,428	1,858	2,320	3,806	5,188	5,773	25,906	

Note: CIAC collections from January 1, 1987 through June 12, 1996 were taxable to the Company as ordinary income, therefore, there is no amortization for tax purposes. Amortization was taken for book purposes and is included in the depreciation timing difference.

ATTACHMENT TO: Ex. "A" - F

Plantation Bay

*Allocation of Property Tax
Indigence Waiver ending 12/31/05 and 12/31/06*

<i>Property Tax for Weston land on next plant</i>	
2004 Tax	34,818.00
Net plant 12/31/05	2,072,090.00
Net plant 12/31/06	2,072,090.00
Plantation Bay	5,530,974.00
58,994.91	
1,570,325.00	
2004 Tax	34,818.00
Net plant 12/31/05	2,072,090.00
Net plant 12/31/06	2,072,090.00
Plantation Bay	5,530,974.00
58,994.91	
1,570,325.00	
2004 Tax	34,818.00
Net plant 12/31/05	2,072,090.00
Net plant 12/31/06	2,072,090.00
Plantation Bay	5,530,974.00
58,994.91	
1,570,325.00	

Sewer

<i>2005 Indigence Property Tax</i>	
Water	4,097,959.00
Net 2005	2,592,506.00
Net 2005	2,592,506.00
Water	40,198,692.52
2005 Indigence	0.01680324
Net 2005	40,198,692.52
Water	4,097,959.00
Net 2005	2,592,506.00
Net 2005	2,592,506.00
Water	40,198,692.52
2005 Indigence	0.01680324
Net 2005	40,198,692.52
Water	4,097,959.00
Net 2005	2,592,506.00
Net 2005	2,592,506.00
Water	40,198,692.52
2005 Indigence	0.01680324
Net 2005	40,198,692.52

Sewer

<i>2006 Indigence Property Tax</i>	
Water	5,177,914.00
Net 2006	3,330,697.00
Net 2006	3,330,697.00
Water	51,986,750.65
2006 Indigence	0.01680324
Net 2006	51,986,750.65
Water	5,177,914.00
Net 2006	3,330,697.00
Net 2006	3,330,697.00
Water	51,986,750.65
2006 Indigence	0.01680324
Net 2006	51,986,750.65
Water	5,177,914.00
Net 2006	3,330,697.00
Net 2006	3,330,697.00
Water	51,986,750.65
2006 Indigence	0.01680324
Net 2006	51,986,750.65

2006 Indigence Property Tax

*Property Tax for Weston land
on next plant*

ATTACHMENT TO: EX. A' - G

P. Brown Plantation Bay Utility Company
Plant and Accumulated Depreciation
At 12/31/2006

Account	Utility Plant In Service				Accumulated Depreciation							Balance 12/31/2006	Depreciation Expense 12/31/2006		
	Balance 12/31/05	Additions	Retirements	Adjustments	Balance 12/31/2006	Depr Life	Rate	Balance 12/31/05	Depr on Prior Yr Bal	Additions	Depr on Rets			Depr on Adjs	Retirements
301.1 Organization Costs	16,808.00	-	-	-	16,808.00	40	/ 2.50	8,191.00	420.00	-	-	-	-	8,611.00	420.00
302.1 Franchises	-	-	-	-	-	40	/ 2.50	-	-	-	-	-	-	-	-
303.4 Land & Land Rights	58,949.00	-	-	-	58,949.00	/	N/A	-	-	-	-	-	-	-	-
304.4 Structures & Improveme	173,372.00	-	-	-	173,372.00	32	/ 3.13	96,553.00	5,427.00	-	-	-	-	101,980.00	5,427.00
307.2 Wells & Springs	227,129.00	-	-	-	227,129.00	30	/ 3.33	89,313.00	7,563.00	-	-	-	-	96,876.00	7,563.00
310.2 Power Generation Equip	89,325.00	-	-	-	89,325.00	17	/ 5.88	3,473.00	5,252.00	-	-	-	-	8,725.00	5,252.00
311.2 Pumping Equipment	202,044.00	-	-	-	202,044.00	20	/ 5.00	199,076.00	2,968.00	-	-	-	-	202,044.00	2,968.00
320.3 Water Treatment Equip	644,423.00	216,000.00	-	-	860,423.00	22	/ 4.55	625,621.00	18,802.00	9,828.00	-	-	-	654,251.00	28,630.00
330.4 Dist Res & Standpipes	297,404.00	-	-	-	297,404.00	37	/ 2.70	136,769.00	8,030.00	-	-	-	-	144,799.00	8,030.00
331.4 T & D Mains	1,732,947.00	613,613.00	-	-	2,346,560.00	43	/ 2.33	380,306.00	40,378.00	14,297.00	-	-	-	434,981.00	54,675.00
333.4 Services	204,480.00	104,606.00	-	-	309,086.00	40	/ 2.50	52,104.00	5,112.00	2,615.00	-	-	-	59,831.00	7,727.00
334.4 Meters/Meter Installatio	132,001.00	25,000.00	-	-	157,001.00	20	/ 5.00	54,175.00	6,600.00	1,250.00	-	-	-	62,025.00	7,850.00
335.4 Hydrants	279,914.00	121,136.00	-	-	401,050.00	45	/ 2.22	48,152.00	6,214.00	2,689.00	-	-	-	57,055.00	8,903.00
339.4 Other Plant & Misc Equip	-	-	-	-	-	20	/ 5.00	-	-	-	-	-	-	-	-
340.5 Office Furn & Equip	314.00	-	-	-	314.00	15	/ 6.67	193.00	21.00	-	-	-	-	214.00	21.00
341.5 Software	20,021.00	-	-	-	20,021.00	6	/ 16.67	4,208.00	3,338.00	-	-	-	-	7,546.00	3,338.00
343.5 Tools, Shop & Garage E	-	-	-	-	-	/	N/A	-	-	-	-	-	-	-	-
344.5 Laboratory Eq.	847.00	-	-	-	847.00	15	/ 6.67	814.00	33.00	-	-	-	-	847.00	33.00
346.5 Communication Equip.	688.00	-	-	-	688.00	10	/ 10.00	688.00	-	-	-	-	-	688.00	-
347.5 Miscellaneous Equip	16,893.00	-	-	-	16,893.00	15	/ 6.67	5,617.00	1,127.00	-	-	-	-	6,744.00	1,127.00
	<u>4,097,559.00</u>	<u>1,080,355.00</u>	<u>-</u>	<u>-</u>	<u>5,177,914.00</u>			<u>1,705,253.00</u>	<u>111,285.00</u>	<u>30,679.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,847,217.00</u>	<u>141,964.00</u>
Water Plant															
353.2 Organization Costs	16,808.00	-	-	-	16,808.00	40	/ 2.50	8,191.00	420.00	-	-	-	-	8,611.00	420.00
302.1 Franchises	-	-	-	-	-	40	/ 2.50	-	-	-	-	-	-	-	-
353.4 Land & Land Rights	50,631.00	-	-	-	50,631.00	/	N/A	-	-	-	-	-	-	-	-
354.4 Structures & Improveme	151,254.00	-	-	-	151,254.00	32	/ 3.13	91,549.00	4,734.00	-	-	-	-	96,283.00	4,734.00
355.4 Power Generation Equip	-	-	-	-	-	20	/ 5.00	-	-	-	-	-	-	-	-
360.2 Collection Sewers-Force	387,476.00	194,467.00	-	-	581,943.00	30	/ 3.33	168,758.00	12,903.00	6,476.00	-	-	-	188,137.00	19,379.00
361.2 Collection Sewers-Gravi	2,056,398.00	775,136.00	-	-	2,831,534.00	45	/ 2.22	326,498.00	45,652.00	17,208.00	-	-	-	389,358.00	62,860.00
361.3 Manholes	1,276,880.00	308,677.00	-	-	1,585,557.00	30	/ 3.33	226,898.00	42,520.00	17,079.00	-	-	-	279,697.00	52,799.00
362.2 Special Collecting Struct	-	-	-	-	-	30	/ 3.33	-	-	-	-	-	-	-	-
363.2 Services to Customers	241,040.00	140,123.00	-	-	381,163.00	38	/ 2.63	59,755.00	6,339.00	3,685.00	-	-	-	69,779.00	10,024.00
364.2 Flow Measuring Devices	5,210.00	-	-	-	5,210.00	5	/ 20.00	5,210.00	-	-	-	-	-	5,210.00	-
371.3 Pumping Equipment	438,895.00	304,866.00	-	-	743,761.00	18	/ 5.56	101,919.00	24,403.00	16,951.00	-	-	-	143,273.00	41,354.00
380.4 Treatment & Disposal E	613,557.00	30,000.00	-	-	643,557.00	18	/ 5.56	607,936.00	5,621.00	1,668.00	-	-	-	615,225.00	7,289.00
381.4 Plant Sewers	17,224.00	-	-	-	17,224.00	32	/ 3.13	2,368.00	539.00	-	-	-	-	2,907.00	539.00
382.4 Outfall Sewer Lines	28,340.00	-	-	-	28,340.00	30	/ 3.33	18,416.00	944.00	-	-	-	-	19,360.00	944.00
389.4 Other Ptl./Misc. Eq.	-	-	-	-	-	32	/ 3.13	-	-	-	-	-	-	-	-
389.2 Other Plant/Misc Equip	-	-	-	-	-	15	/ 6.67	-	-	-	-	-	-	-	-
390.5 Office Furniture/ Equip.	270.00	-	-	-	270.00	15	/ 6.67	190.00	18.00	-	-	-	-	208.00	18.00
390.5 Software	32,470.00	-	-	-	32,470.00	6	/ 16.67	9,424.00	5,413.00	-	-	-	-	14,837.00	5,413.00
393.5 Tools, Shop & Garage E	-	-	-	-	-	16	/ 6.25	-	-	-	-	-	-	-	-
397.5 Miscellaneous Equip	-	-	-	-	-	5	/ 20.00	-	-	-	-	-	-	-	-
	<u>5,316,453.00</u>	<u>1,753,269.00</u>	<u>-</u>	<u>-</u>	<u>7,069,722.00</u>			<u>1,627,112.00</u>	<u>149,506.00</u>	<u>56,267.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,832,885.00</u>	<u>205,773.00</u>

Plantation Bay Utility Company
CIP and Accumulated Amortization
At 12/31/2006

Contributions in Aid of Construction *Madhava* / Retirements / Adjustments / Balance 12/31/2006 / Depn Life / Rate / Balance 12/31/05 / Depn Prior Yr Bal / Additions / Retn / Depr on Adjs / Retirements / Balance 12/31/2006 / Expense Amortization *Madhava*

71.11 Water Capacity Fees	\$ 1,015,313.00	\$ 159,000.00	\$ 1,174,313.00	37.04	2.70	\$ 268,069.00	\$ 27,413.00	8,428.00	625.00	303,910.00	\$ 35,841.00	8,697.00	15,150.00	222,267.00	37,792.00	44,937.00	140,418.00	650,223.00	101,062.00	140,418.00	2,068,461.00	184,000.00	-	-	2,252,461.00	640,237.00	56,279.00	9,053.00	-	-	705,569.00	65,332.00				
71.12 Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
71.13 Water Capacity Fees	161,445.00	25,000.00	186,445.00	20	5.00	87,966.00	8,072.00	842.00	625.00	303,910.00	35,841.00	8,697.00	15,150.00	222,267.00	37,792.00	44,937.00	140,418.00	650,223.00	101,062.00	140,418.00	2,068,461.00	184,000.00	-	-	2,252,461.00	640,237.00	56,279.00	9,053.00	-	-	705,569.00	65,332.00				
71.21 Sewer Capacity Fees	\$ 580,648.00	\$ 132,750.00	\$ 713,398.00	34.84	2.87	\$ 256,267.00	\$ 16,665.00	1,917.00	-	274,849.00	\$ 18,582.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
71.22 Contributed Property	124,989.00	-	124,989.00	30	3.33	54,242.00	4,162.00	-	-	58,404.00	4,162.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Force Main	948,849.00	-	948,849.00	45	2.22	302,115.00	21,064.00	-	-	323,179.00	21,064.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gravity Main	330,495.00	-	330,495.00	30	3.33	139,672.00	11,005.00	-	-	150,677.00	11,005.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manholes	142,042.00	-	142,042.00	38	2.63	55,422.00	3,736.00	-	-	59,158.00	3,736.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping	170,776.00	-	170,776.00	18	5.56	76,422.00	9,495.00	-	-	85,917.00	9,495.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sewer CIAC	2,297,799.00	132,750.00	2,430,549.00	-	-	884,140.00	66,127.00	1,917.00	-	952,184.00	68,044.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Water CIAC	4,366,260	\$ 316,750	\$ 4,683,010	-	-	\$ 1,524,377	\$ 122,406	10,970	-	1,657,753	\$ 133,376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Composite Rate Calculation:

(A) Water

Capacity Charges	\$ 173,372.00	\$ 5,427.00	Depreciation	4,014,690.00	108,381.00	2.70%
Plant Expense	227,129.00	7,563.00				
Structures & Improvements	89,325.00	5,252.00				
Wells & Springs	202,044.00	2,968.00				
Power Generation Equip	860,423.00	28,630.00				
Pumping Equipment	297,404.00	8,030.00				
Water Treatment Equipment	1,696,337.00	\$ 39,525.00				
T & D Mains	208,024.00	5,200.00				
Services	260,632.00	5,786.00				
Hydrants						
Totals						

(B) Sewer

Capacity Charges	\$ 151,254.00	\$ 4,734.00	Depreciation	5,247,182.00	150,460.00	2.87%
Plant Expense	643,557.00	7,289.00				
Structures & Improvements	17,224.00	539.00				
Outfall Sewer Lines	28,340.00	944.00				
Invested Property	456,954.00	15,217.00				
Collection Sewers-Force	1,882,685.00	41,796.00				
Manholes	239,121.00	6,288.00				
Services to Customers	572,985.00	31,859.00				
Pumping Equipment						
Totals						

2006 Proforma Exp
Depreciation Exp
141,964
69,552
70,032
205,775
68,044
000
000
000
151,129

Plantation Bay Utility

Project: Korona Park Proposal

Estimated Start Date: November, 2005; Estimated Completion Date: June, 2006

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution				
						331	333	335	360	363
A Sanitary Sewer										
1 Force Main										
a 2" PVC C900	2100	LF	\$22,050.00		\$22,050.00				\$22,050.00	
b Blow Off Assembly		1 EA	288.75		288.75				288.75	
c Miscellaneous Materials		1 EA	525.00		525.00				525.00	
Subtotal Sanitary Sewer			<u>22,863.75</u>	-	<u>22,863.75</u>	-	-	-	<u>22,863.75</u>	-
B Water Distribution										
1 PVC Main with Fitting										
a 2" PVC C900	1700	LF	\$17,850.00		\$17,850.00	\$17,850.00				
b Blow Off Assembly		1 EA	288.75		288.75	288.75				
Miscellaneous Materials		1 EA	525.00		525.00	525.00				
			<u>18,663.75</u>	-	<u>18,663.75</u>	<u>18,663.75</u>	-	-	-	-
Total Contract			<u>\$41,527.50</u>	\$ -	<u>\$41,527.50</u>	<u>\$18,663.75</u>	\$ -	\$ -	<u>\$22,863.75</u>	\$ -

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution						
						331	333	335	360	361	363	370
A Sanitary Sewer												
1 8" Gravity Sewer, PVC SDR-35												
a 0-6' Cut	1338	LF	\$ 42,147.00	\$ 3,035.72	\$ 45,182.72					\$ 45,182.72		
b 6-8' Cut	700	LF	24,255.00	1,747.01	26,002.01					26,002.01		
c 8-10' Cut	880	LF	33,264.00	2,395.90	35,659.90					35,659.90		
d 10-12' Cut	1400	LF	66,150.00	4,764.58	70,914.58					70,914.58		
2 8" Gravity Sewer, PVC SDR-26												
a 12-14' Cut	1640	LF	89,544.00	6,449.57	95,993.57					95,993.57		
b 14-16' Cut	220	LF	13,398.00	965.02	14,363.02					14,363.02		
3 10" Gravity Sewer, PVC SDR-26												
a 14-16' Cut	385	LF	26,276.25	1,892.60	28,168.85					28,168.85		
b 16-18' Cut	255	LF	21,687.75	1,562.10	23,249.85					23,249.85		
4 48" Diameter Manholes												
a 0-6' Deep	8	EA	21,000.00	1,512.56	22,512.56					22,512.56		
b 6-8' Deep	2	EA	5,880.00	423.52	6,303.52					6,303.52		
c 8-10' Deep	4	EA	13,440.00	968.04	14,408.04					14,408.04		
d 10-12' Deep	3	EA	11,970.00	862.16	12,832.16					12,832.16		
e 12-14' Deep	6	EA	27,720.00	1,996.58	29,716.58					29,716.58		
f 14-16' Deep	4	EA	21,840.00	1,573.07	23,413.07					23,413.07		
g 16-18' Deep	2	EA	12,600.00	907.54	13,507.54					13,507.54		
5 Lift Station	1	LS	143,325.00	10,323.25	153,648.25						\$ 153,648.25	
6 Force Main												
a 6" PVC, C-900	5040	LF	74,088.00	5,336.33	79,424.33			\$ 79,424.33				
b 6" Plug Valve	6	EA	9,103.50	655.70	9,759.20			9,759.20				
7 Services												
a 4" Service Lateral	140	EA	41,895.00	3,017.55	44,912.55					\$ 44,912.55		
Subtotal Sanitary Sewer			699,583.50	50,388.80	749,972.30	-	-	-	89,183.53	462,227.97	44,912.55	153,648.25
Misc.												
1 Television Inspection	13118	LF	20,988.80	(20,988.80)								
2 As-Builts	1	LS	9,975.00	(9,975.00)								
3 Construction Layout	1	LS	11,550.00	(11,550.00)								
4 Miscellaneous Materials	1	LS	7,875.00	(7,875.00)								
Subtotal			50,388.80	(50,388.80)	-	-	-	-	-	-	-	-
Grand Total			749,972.30	-	749,972.30	-	-	-	89,183.53	462,227.97	44,912.55	153,648.25

122693.47

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution						
						331	333	335	360	361	363	370
B Water Distribution												
1 PVC Main with Fitting												
a 8" PVC C-900	2500	LF	47,250.00	5,082.13	52,332.13	\$ 52,332.13						
b 10" PVC C-900	80	LF	1,764.00	189.73	1,953.73	1,953.73						
c 10" DIP CL350	100	LF	2,730.00	293.63	3,023.63	3,023.63						
d 12" PVC C-900	5260	LF	143,598.00	15,445.17	159,043.17	159,043.17						
2 Gate Valve with Box												
a 8"	6	EA	6,142.50	660.68	6,803.18	6,803.18						
b 10"	2	EA	3,244.50	348.97	3,593.47	3,593.47						
c 12"	13	EA	25,593.75	2,752.82	28,346.57	28,346.57						
3 Fire Hydrant with Valve	14	EA	43,365.00	4,664.27	48,029.27			\$ 48,029.27				
4 Blow off System	3	EA	2,992.50	321.87	3,314.37	3,314.37						
5 Services												
a 3/4" Single	61	EA	25,620.00	2,755.65	28,375.65		\$ 28,375.65					
b 1"X 3/4" Double	18	EA	6,615.00	711.50	7,326.50		7,326.50					
6 Connect to Existing Stub	1	EA	525.00	56.47	581.47	581.47						
7 Jumper	2	EA	2,362.50	254.11	2,616.61	2,616.61						
Subtotal Water Distribution			311,802.75	33,537.00	345,339.75	261,608.33	35,702.15	48,029.27	-	-	-	-
D Miscellaneous												
1 Survey Layout	1	LS	8,400.00	(8,400.00)	-							
2 As-Built Drawings	1	LS	6,300.00	(6,300.00)	-							
3 Testing	1	LS	8,337.00	(8,337.00)	-							
4 Misc Materials	1	LS	10,500.00	(10,500.00)	-							
Subtotal Miscellaneous			33,537.00	(33,537.00)	-	-	-	-	-	-	-	-
Grand Total Water			345,339.75	-	345,339.75	261,608.33	35,702.15	48,029.27	-	-	-	-
Total Contract			\$ 1,095,312.05	\$ -	\$ 1,095,312.05	\$ 261,608.33	\$ 35,702.15	\$ 48,029.27	\$ 89,183.53	\$ 462,227.97	\$ 44,912.55	\$ 153,648.25

- 122695.47
339534.70

	Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution						
							331	333	335	360	361	363	370
Sanitary Sewer													
1	8" Gravity Sewer, PVC SDR-35												
a	0-6' Cut	834	LF	\$ 26,271.00	\$ 2,069.57	\$ 28,340.57				\$ 28,340.57			
b	6-8' Cut	1052	LF	36,451.80	2,871.59	39,323.39				39,323.39			
c	8-10' Cut	1274	LF	48,157.20	3,793.71	51,950.91				51,950.91			
d	10-12' Cut	660	LF	31,185.00	2,456.68	33,641.68				33,641.68			
2	8" Gravity Sewer, PVC SDR-26												
a	12-14' Cut	120	LF	6,552.00	516.15	7,068.15				7,068.15			
b	14-16' Cut	200	LF	12,180.00	959.51	13,139.51				13,139.51			
c	16-18' Cut	90	LF	7,087.50	558.34	7,645.84				7,645.84			
3	48" Diameter Manholes												
a	0-6' Deep	5	EA	13,125.00	1,033.96	14,158.96				14,158.96			
b	6-8' Deep	6	EA	17,640.00	1,389.64	19,029.64				19,029.64			
c	8-10' Deep	4	EA	13,440.00	1,058.77	14,498.77				14,498.77			
d	10-12' Deep	3	EA	11,970.00	942.97	12,912.97				12,912.97			
e	12-14' Deep	2	EA	9,240.00	727.91	9,967.91				9,967.91			
f	14-16' Deep	1	EA	5,460.00	430.13	5,890.13				5,890.13			
g	16-18' Deep	2	EA	12,600.00	992.60	13,592.60				13,592.60			
4	Lift Station	1	LS	140,175.00	11,042.65	151,217.65						\$ 151,217.65	
5	Force Main												
a	6" PVC, C-900	300	LF	4,410.00	347.41	4,757.41			\$ 4,757.41				
b	6" Gate Valve	1	EA	1,517.25	119.53	1,636.78			1,636.78				
6	Services												
a	4" Service Lateral	73	EA	21,845.25	1,720.88	23,566.13					\$ 23,566.13		
Subtotal Sanitary Sewer				419,307.00	33,032.00	452,339.00	-	-	-	6,394.19	271,161.03	23,566.13	151,217.65
Misc.													
1	Television Inspection	7520	LF	12,032.00	(12,032.00)								
2	As-Builts	1	LS	7,350.00	(7,350.00)								
3	Construction Layout	1	LS	8,400.00	(8,400.00)								
4	Miscellaneous Materials	1	LS	5,250.00	(5,250.00)								
Subtotal				33,032.00	(33,032.00)	-	-	-	-	-	-	-	-
Access Road													
a	Force Main												
b	6" PVC C-900	40	LF	1,061.34		1,061.34			1,061.34				
c	8" PVC C-900	1860	LF	59,222.77		59,222.77			59,222.77				
d	6"X6" Tapping Sleeve	1	EA	5,127.60		5,127.60			5,127.60				
e	6" Plug Valve	2	EA	2,985.02		2,985.02			2,985.02				
f	8" Plug Valve	2	EA	4,311.69		4,311.69			4,311.69				
g	Misc Materials	1	LS	3,316.69		3,316.69			3,316.69				

90050.98

Plantation Bay Utility
 Project: 2AF Unit 6 Proposal
 Estimated Start Date: November, 2005; Estimated Completion Date: June, 2006

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution						
						331	333	335	360	361	363	370
Subtotal Access Road			76,025.11	-	76,025.11	-	-	-	76,025.11	-	-	-
Grand Total			528,364.11	-	528,364.11	-	-	-	82,419.30	271,161.03	23,566.13	151,217.65
B Water Distribution												
1 PVC Main with Fitting												
a 8" PVC C-900	1880	LF	35,532.00	4,725.88	40,257.88	\$ 40,257.88						
b 10" PVC C-900	4380	LF	96,579.00	12,845.34	109,424.34	109,424.34						
c 12" PVC C-900	120	LF	3,276.00	435.72	3,711.72	3,711.72						
2 Gate Valve with Box												
a 8"	4	EA	4,095.00	544.65	4,639.65	4,639.65						
b 10"	8	EA	12,978.00	1,726.12	14,704.12	14,704.12						
c 12"	2	EA	3,937.50	523.70	4,461.20	4,461.20						
3 Fire Hydrant with Valve	10	EA	30,975.00	4,119.78	35,094.78			\$ 35,094.78				
4 Blow off System	6	EA	5,985.00	796.03	6,781.03	6,781.03						
5 Services												
a 3/4" Single	19	EA	6,982.50	928.70	7,911.20		\$ 7,911.20					
b 1"X 3/4" Double	27	EA	11,340.00	1,508.25	12,848.25		12,848.25					
6 Connect to Existing Stub	1	EA	525.00	69.83	594.83	594.83						
Subtotal Water Distribution			212,205.00	28,224.00	240,429.00	184,574.77	20,759.45	35,094.78	-	-	-	-
Miscellaneous												
1 Survey Layout	1	LS	7,350.00	(7,350.00)	-							
2 As-Builts Drawings	1	LS	6,300.00	(6,300.00)	-							
3 Testing	6380	LF	6,699.00	(6,699.00)	-							
4 Misc Materials	1	LS	7,875.00	(7,875.00)	-							
Subtotal Miscellaneous			28,224.00	(28,224.00)	-	-	-	-	-	-	-	-
Access Road												
a 12" X 12" Tapping Sleeve/Valv	1	EA	6,135.87		6,135.87	\$ 6,135.87						
b 12" PVC C-900	1680	LF	71,322.05		71,322.05	71,322.05						
c Miscellaneous Materials	1	EA	4,643.36		4,643.36	4,643.36						
Subtotal			82,101.28	-	82,101.28	82,101.28	-	-	-	-	-	-
Grand Total Water			322,530.28	-	240,429.00	184,574.77	20,759.45	35,094.78	-	-	-	-
Total Contract			\$ 850,894.39	\$ -	\$ 768,793.11	\$ 184,574.77	\$ 20,759.45	\$ 35,094.78	\$ 82,419.30	\$ 271,161.03	\$ 23,566.13	\$ 151,217.65

- 90,050.98
 181,110.05

Plantation Bay Utility
 Project: 2AF Unit 7 Proposal
 Estimated Start Date: November, 2005; Estimated Completion Date: June, 2006

Description	Quantity	Unit	Contract Cost	Allocation of Misc Costs	Burdened Cost	NARUC Account Distribution				
						331	333	335	361	363
Sanitary Sewer										
8" Gravity Sewer, PVC SDR-26										
0-6' Cut	658	LF	\$ 20,727.00	\$ 3,598.06	\$ 24,325.06				\$ 24,325.06	
6-8' Cut	1188	LF	41,164.20	7,145.81	48,310.01				48,310.01	
8-10' Cut	1254	LF	47,401.20	8,228.51	55,629.71				55,629.71	
10-12' Cut	740	LF	34,965.00	6,069.67	41,034.67				41,034.67	
12-14' Cut	910	LF	49,686.00	8,625.13	58,311.13				58,311.13	
14-16' Cut	111	LF	6,759.90	1,173.47	7,933.37				7,933.37	
48" Diameter Manholes										
0-6' Deep	1	EA	2,625.00	455.68	3,080.68				3,080.68	
6-8' Deep	4	EA	11,760.00	2,041.45	13,801.45				13,801.45	
8-10' Deep	7	EA	23,520.00	4,082.90	27,602.90				27,602.90	
10-12' Deep	4	EA	15,960.00	2,770.54	18,730.54				18,730.54	
12-14' Deep	4	EA	18,480.00	3,208.00	21,688.00				21,688.00	
14-16' Deep	2	EA	11,760.00	2,041.45	13,801.45				13,801.45	
Services										
4" Service Lateral	204	EA	61,047.00	10,597.33	71,644.33					\$ 71,644.33
Subtotal Sanitary Sewer			345,855.30	60,038.00	405,893.30	-	-	-	334,248.97	71,644.33
Misc.										
Television Inspection	14880	LF	23,808.00	(23,808.00)						
As-Builts	1	LS	13,015.00	(13,015.00)						
Construction Layout	1	LS	15,215.00	(15,215.00)						
Miscellaneous Materials	1	LS	8,000.00	(8,000.00)						
Subtotal			60,038.00	(60,038.00)	-	-	-	-	-	-
Subtotal			405,893.30	-	405,893.30	-	-	-	334,248.97	71,644.33
Bay Drive										
Connect to Existing 8" Stub	1	EA	1,155.00	128.73	1,283.73				1,283.73	
8" PVC SDR-26 14-16'	220	LF	13,398.00	1,493.27	14,891.27				14,891.27	
			14,553.00	1,622.00	16,175.00	-	-	-	16,175.00	-
Misc										
Television Inspection	220	LF	352.00	(352.00)	-					

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b	As-Builts	1 EA	585.00	(585.00)	-					
c	Construction Layout	1 LS	685.00	(685.00)	-					
	Subtotal Misc		1,622.00	(1,622.00)	-	-	-	-	-	-
	Subtotal Bay Drive		16,175.00	-	16,175.00	-	-	-	16,175.00	-
	Grand Total Sewer		422,068.30	-	422,068.30	-	-	-	350,423.97	71,644.33

B Water Distribution

1	PVC Main with Fitting									
a	12" CL350 DIP	180 LF	5,778.00	668.08	6,446.08	\$ 6,446.08				
b	8" SDR-18	4900 LF	92,610.00	10,708.03	103,318.03	103,318.03				
c	8" CL350 DIP	80 LF	1,932.00	223.39	2,155.39	2,155.39				
	2" SCH-40	690 LF	8,694.00	1,005.24	9,699.24	9,699.24				
2	Gate Valve with Box									
a	2"	5 EA	2,231.25	257.99	2,489.24	2,489.24				
b	8"	10 EA	10,237.50	1,183.71	11,421.21	11,421.21				
c	12"	4 EA	7,875.00	910.55	8,785.55	8,785.55				
3	Fire Hydrant with Valve	11 EA	34,072.50	3,939.63	38,012.13			\$ 38,012.13		
4	Blow off System	4 EA	3,990.00	461.34	4,451.34	4,451.34				
5	Services			-						
a	1" Single	2 EA	735.00	84.98	819.98		\$ 819.98			
b	1" Double	101 EA	42,420.00	4,904.81	47,324.81		47,324.81			
6	Connect to Existing Stub	1 EA	-	-	-	-				
	Subtotal Water Distribution		210,575.25	24,347.75	234,923.00	148,766.08	48,144.79	38,012.13	-	-
	Miscellaneous									
1	Survey Layout	1 LS	6,275.00	(6,275.00)	-					
2	As-Builts Drawings	1 LS	4,580.25	(4,580.25)	-					
3	Testing	5850 LF	6,142.50	(6,142.50)	-					
4	Misc Materials	1 LS	7,350.00	(7,350.00)	-					
	Subtotal Miscellaneous		24,347.75	(24,347.75)	-	-	-	-	-	-
	Subtotal		234,923.00	-	234,923.00	148,766.08	48,144.79	38,012.13	-	-

Bay Drive

a	Connect to Existing 12" PVC	1 EA	525.00	525.00	525.00				
b	12" PVC C-900	1490 LF	40,677.00	40,677.00	40,677.00				
c	8" Gate Valve	2 EA	2,047.50	2,047.50	2,047.50				
d	Blow Off Assy	2 EA	1,995.00	1,995.00	1,995.00				
e	Jumper	1 EA	1,181.25	1,181.25	1,181.25				
f	Testing	1490 LF	1,564.50	1,564.50	1,564.50				
g	As-Builts	1 LS	1,200.00	1,200.00	1,200.00				
h	Construction Layout	1 LS	1,495.00	1,495.00	1,495.00				
Subtotal			<u>50,685.25</u>	<u>-</u>	<u>50,685.25</u>	<u>50,685.25</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total Water			<u>285,608.25</u>	<u>-</u>	<u>234,923.00</u>	<u>148,766.08</u>	<u>48,144.79</u>	<u>38,012.13</u>	<u>-</u>
Total Contract			<u>\$ 707,676.55</u>	<u>\$ -</u>	<u>\$ 656,991.30</u>	<u>\$ 148,766.08</u>	<u>\$ 48,144.79</u>	<u>\$ 38,012.13</u>	<u>\$ 350,423.97</u>
									<u>\$ 71,644.33</u>

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Plantation Bay Utility Company
 Analysis of CIAC - Net Plant vs. Net CIAC
 Under Current Service Availability Policy
 Staff's First Data Request - Question 44(d)

	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>Water Utility Plant</u>									
Utility plant	\$ 1,680,198	\$ 1,740,198	\$ 1,956,198	\$ 2,016,198	\$ 2,076,198	\$ 2,136,198	\$ 2,196,198	\$ 2,256,198	\$ 2,316,198
Land	58,949	58,949	58,949	58,949	58,949	58,949	58,949	58,949	58,949
Water transmission & distribution (T&D)	1,880,881	2,217,340	3,073,596	3,728,380	4,257,244	4,814,440	5,069,428	5,069,428	5,472,372
Meters	119,898	144,898	169,898	194,898	219,898	244,898	269,898	294,898	319,898
Total Plant	3,739,926	4,161,385	5,258,641	5,998,425	6,612,289	7,254,485	7,594,473	7,679,473	8,167,417
Accumulated Depreciation - Plant	1,099,872	1,160,755	1,226,551	1,297,260	1,370,105	1,445,086	1,522,203	1,601,456	1,682,845
Accumulated Depreciation - T&D	428,857	485,412	558,427	652,294	762,495	887,684	1,024,082	1,163,998	1,309,475
Accumulated Depreciation - Meters	47,575	54,195	62,065	71,185	81,555	93,175	106,045	120,165	135,535
	<u>1,576,304</u>	<u>1,700,362</u>	<u>1,847,043</u>	<u>2,020,739</u>	<u>2,214,155</u>	<u>2,425,945</u>	<u>2,652,330</u>	<u>2,885,619</u>	<u>3,127,855</u>
Net Water Plant	2,163,622	2,461,023	3,411,598	3,977,686	4,398,134	4,828,540	4,942,143	4,793,854	5,039,562
<u>CIAC</u>									
Capacity Charges	788,523	947,523	1,106,523	1,265,523	1,424,523	1,583,523	1,742,523	1,901,523	2,060,523
Meter fees	208,578	233,578	258,578	283,578	308,578	333,578	358,578	383,578	408,578
T&D	891,703	891,703	891,703	891,703	891,703	891,703	891,703	891,703	891,703
Total CIAC	1,888,804	2,072,804	2,256,804	2,440,804	2,624,804	2,808,804	2,992,804	3,176,804	3,360,804
Accumulated amortization of CIAC:									
Capacity charges	170,588	201,489	238,051	280,273	328,156	381,699	440,902	505,766	576,290
Meter Fees	115,481	126,535	138,839.0	152,393	167,197	183,251	200,555	219,109	238,913
T&D	283,525	308,136	332,747	357,358	381,969	406,580	431,191	455,802	480,413
Total accumulated amortization	569,594	636,160	709,637	790,024	877,322	971,530	1,072,648	1,180,677	1,295,616
Net CIAC	1,319,210	1,436,644	1,547,167	1,650,780	1,747,482	1,837,274	1,920,156	1,996,127	2,065,188
Net Plant	\$ 844,412	\$ 1,024,379	\$ 1,864,431	\$ 2,326,906	\$ 2,650,652	\$ 2,991,266	\$ 3,021,987	\$ 2,797,727	\$ 2,974,374

Plantation Bay Utility Company
 Analysis of CIAC - Net Plant vs. Net CIAC
 Under Current Service Availability Policy
 Staff's First Data Request - Question 44(d)

	2004	2005	2006	2007	2008	2009	2010	2011	2012
Wastewater Utility Plant									
Utility plant	\$ 859,095	\$ 889,095	\$ 919,095	\$ 949,095	\$ 979,095	\$ 1,009,095	\$ 1,039,095	\$ 1,069,095	\$ 1,099,095
Land	50,631	50,631	50,631	50,631	50,631	50,631	50,631	50,631	50,631
Collection System - mains, manholes, services pumping equipment (lift stations)	3,740,250	4,400,691	6,123,539	7,441,011	8,505,123	9,626,241	10,139,295	10,139,295	10,950,047
Total Plant	4,649,976	5,340,417	7,093,265	8,440,737	9,534,849	10,685,967	11,229,021	11,259,021	12,099,773
Accumulated Depreciation - plant	702,348	745,442	790,015	836,067	883,598	932,608	983,097	1,035,065	1,088,512
Accumulated Depreciation - Collection System	754,671	879,668	1,041,301	1,249,583	1,494,409	1,772,781	2,076,208	2,387,484	2,711,246
Total accumulated depreciation	1,457,019	1,625,110	1,831,316	2,085,650	2,378,007	2,705,389	3,059,305	3,422,549	3,799,758
Net wastewater Plant	3,192,957	3,715,307	5,261,949	6,355,087	7,156,842	7,980,578	8,169,716	7,836,472	8,300,015
CIAC									
Capacity Charges	565,248	697,998	830,748	963,498	1,096,248	1,228,998	1,361,748	1,494,498	1,627,248
Collection mains, manholes, services & pumping equipment (lift stations)	1,717,150	1,717,150	1,717,150	1,717,150	1,717,150	1,717,150	1,717,150	1,717,150	1,717,150
Total CIAC	2,282,398	2,415,148	2,547,898	2,680,648	2,813,398	2,946,148	3,078,898	3,211,648	3,344,398
Accumulated amortization of CIAC:									
Capacity charges	467,173	498,319	536,009	580,244	631,023	688,347	752,216	822,629	899,587
Collection system	536,667	589,384	642,101	694,818	747,535	800,252	852,969	905,686	958,403
Total accumulated amortization	1,003,840	1,087,703	1,178,110	1,275,062	1,378,558	1,488,599	1,605,185	1,728,315	1,857,990
Net CIAC	1,278,558	1,327,445	1,369,788	1,405,586	1,434,840	1,457,549	1,473,713	1,483,333	1,486,408
Net Plant	\$ 1,914,399	\$ 2,387,862	\$ 3,892,161	\$ 4,949,501	\$ 5,722,002	\$ 6,523,029	\$ 6,696,003	\$ 6,353,139	\$ 6,813,607

ATTACHMENT TO: Ex. A' - H

ATTACHMENT TO: EX-A' - I

Utility Tax Depreciation

548PRO PLANTATION BAY UTILITY COMPANY
59-2511975
FYE: 12/31/2006

Asset	Property Description	Tax Method	Tax Period	Date in Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	
Division: 01 WATER UTILITY PLANT												
Group: 301 ORGANIZATION-WATER												
6	ORGANIZATION COSTS	Amort	5.0	1/01/86		16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	
206	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		1,326,778.37	0.00	1326778.37	1,326,778.37	0.00	1,326,778.37	
207	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		-1,326,778.37	0.00	-1326778.37	0.00	0.00	0.00	
301 ORGANIZATION-WATER												
						<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>1,343,586.37</u>	<u>0.00</u>	<u>1,343,586.37</u>	
Group: 303 LAND-WATER												
1	LAND	Land	0.0	1/01/86		33,754.00	0.00	33,754.00	0.00	0.00	0.00	
220	Easement-Intervest @ Plantation	Land	0.0	3/21/02		25,194.50	0.00	25,194.50	0.00	0.00	0.00	
303 LAND-WATER												
						<u>58,948.50</u>	<u>0.00</u>	<u>58,948.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Group: 304 STRUCT/IMPROVE-WATER												
15	UTILITY PLANT	PRE	15.0	1/01/86		134,357.00	86,575.00	47,782.00	47,782.00	0.00	47,782.00	
31	UTILITY PLANT	150DB	20.0	1/01/87		151.25	97.00	54.25	50.62	2.42	53.04	
73	WATER PLANT & LINES	150DB	20.0	1/01/90		53.00	34.00	19.00	15.19	0.85	16.04	
91	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/93		2,773.00	1,787.00	986.00	656.07	43.99	700.06	
119	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/95		155.00	100.00	55.00	31.68	2.45	34.13	
139	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/96		3,112.00	2,005.00	1,107.00	588.42	49.39	637.81	
195	STRUCTURES & IMPROVEMEN	150DB	20.0	6/30/00		645.00	484.00	161.00	56.06	7.87	63.93	
213	STRUCTURES & IMPROVEMEN	S/L	25.0	6/30/01		3,651.00	2,738.25	912.75	165.82	36.51	202.33	
222	WELL STRUCTURES	S/L	25.0	6/30/02		18,793.95	14,095.46	4,698.49	1,875.49	131.56	2,007.05	
221	Fence-New Well	S/L	25.0	12/10/02		1,979.68	1,484.76	494.92	190.64	13.86	204.50	
247	2003 ADDITIONS	S/L	25.0	6/30/03		2,187.00	1,640.00	547.00	301.31	10.94	312.25	
266	Water Structures	S/L	25.0	6/30/04		5,514.00	4,136.00	1,378.00	42.49	27.56	70.05	
304 STRUCT/IMPROVE-WATER												
						<u>173,371.88</u>	<u>115,176.47</u>	<u>58,195.41</u>	<u>51,755.79</u>	<u>327.40</u>	<u>52,083.19</u>	
Group: 307 WELLS & SPRINGS												
16	UTILITY PLANT	PRE	15.0	1/01/86		95,721.00	61,680.00	34,041.00	34,041.00	0.00	34,041.00	
32	UTILITY PLANT	150DB	20.0	1/01/87		2,413.19	1,555.00	858.19	800.76	38.29	839.05	
43	WELLS	150DB	20.0	1/01/88		995.00	641.00	354.00	314.51	15.80	330.31	
92	WATER WELLS & SPRINGS	150DB	20.0	6/30/93		12,968.00	8,356.00	4,612.00	3,068.76	205.77	3,274.53	
214	WELLS	S/L	25.0	6/30/01		4,252.00	1,299.00	433.00	2,598.66	17.32	2,615.98	
225	WELLS	S/L	25.0	6/30/02		51,051.89	38,288.92	12,762.97	1,808.09	510.52	2,318.61	
224	WELL PUMP	S/L	25.0	7/12/02		53,271.00	39,953.25	13,317.75	1,842.29	532.71	2,375.00	
223	PAVE EASEMENT	S/L	25.0	10/07/02		3,150.00	2,362.00	788.00	2,535.95	0.00	2,535.95	
248	2003 ADDITIONS	S/L	25.0	6/30/03		3,306.00	2,479.00	827.00	455.54	16.54	472.08	
307 WELLS & SPRINGS												
						<u>227,128.08</u>	<u>156,614.17</u>	<u>67,993.91</u>	<u>47,465.56</u>	<u>1,336.95</u>	<u>48,802.51</u>	
Group: 310 POWER GEN EQUIP-WATER												
226	WATER POWER GENERATION	200DB	7.0	6/21/02		55,000.00	41,250.00	13,750.00	10,743.44	859.02	11,602.46	
249	2003 ADDITIONS	S/L	25.0	6/30/03		32,625.11	24,468.83	8,156.28	4,492.76	163.13	4,655.89	
284	Power Gen Equip	S/L	25.0	6/30/05		1,700.00	1,275.00	425.00	9.21	17.00	26.21	
310 POWER GEN EQUIP-WATER												
						<u>89,325.11</u>	<u>66,993.83</u>	<u>22,331.28</u>	<u>15,245.41</u>	<u>1,039.15</u>	<u>16,284.56</u>	
Group: 311 PUMPING EQUIP-WATER												
17	UTILITY PLANT	PRE	15.0	1/01/86		171,889.00	110,760.00	61,129.00	61,129.00	0.00	61,129.00	
140	WATER PUMPING EQUIPMENT	150DB	20.0	6/30/96		4,560.00	2,938.00	1,622.00	862.17	72.36	934.53	

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom *	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 311 PUMPING EQUIP-WATER (continued)											
164	PUMPING EQUIPMENT	150DB	20.0	6/30/98		2,202.52	1,652.00	550.52	243.48	24.56	268.04
181	PUMPING EQUIPMENT	S/L	25.0	6/30/99		1,254.25	941.00	313.25	81.97		94.50
227	PUMPING EQUIPMENT	S/L	25.0	1/01/02		12,834.50	9,625.88	3,208.62	432.91	128.34	561.25
250	2003 ADDITIONS	S/L	25.0	6/30/03		7,770.00	5,828.00	1,942.00	1,069.72	38.84	1,108.56
285	Pumps	S/L	25.0	6/30/05		270.00	202.00	68.00	1.47	2.72	4.19
311 PUMPING EQUIP-WATER											
						200,780.27	131,946.88	68,833.39	63,820.72	279.35	64,100.07
Group: 320 WATER TREATMENT EQUIP											
3	UTILITY PLANT	PRE	15.0	1/01/86		553,923.00	356,970.00	196,953.00	196,953.00	0.00	196,953.00
14	UTILITY PLANT	Memo	15.0	1/01/86		-384.00	0.00	-384.00	0.00	0.00	0.00
58	WATER PLANT & LINES	150DB	20.0	1/01/89		466.00	301.00	165.00	139.23	7.36	146.59
80	WATER TREATMENT EQUIP	150DB	20.0	6/30/91		2,682.67	1,729.00	953.67	719.67	42.55	762.22
93	WATER TREATMENT EQUIP	150DB	20.0	6/30/93		292.00	188.00	104.00	69.20	4.64	73.84
110	WATER TREATMENT EQUIPME	150DB	20.0	6/30/94		1,495.00	963.00	532.00	330.25	23.74	353.99
120	WATER TREATMENT EQUIPME	150DB	20.0	6/30/95		1,816.00	1,170.00	646.00	372.19	28.82	401.01
141	WATER TREATMENT EQUIPME	S/L	25.0	6/30/96		9,602.00	6,188.00	3,414.00	1,466.95	136.56	1,603.51
155	WATER TREATMENT EQUIPME	150DB	20.0	6/30/97		1,264.51	948.00	316.51	154.11	14.12	168.23
182	WATER TREATMENT EQUIPME	S/L	25.0	6/30/99		2,318.22	1,739.00	579.22	151.57	23.17	174.74
215	WATER TREATMENT EQUIPME	S/L	25.0	6/30/01		1,588.00	0.00	0.00	1,588.00	0.00	1,588.00
251	2003 ADDITIONS	S/L	25.0	6/30/03		66,409.61	49,807.21	16,602.40	9,145.16	332.05	9,477.21
267	Water Treatment Equip.	S/L	25.0	6/30/04		4,214.00	3,161.00	1,053.00	32.47	21.06	53.53
299	2006 proforma	S/L	25.0	6/30/06		216,000.00	162,000.00	54,000.00	0.00	1,170.00	1,170.00
320 WATER TREATMENT EQUIP											
						861,687.01	585,164.21	274,934.80	211,121.80	1,804.07	212,925.87
Group: 330 DISTRIBUTION RESERVOI											
18	UTILITY PLANT	PRE	15.0	1/01/86		230,505.00	217,407.00	13,098.00	13,098.00	0.00	13,098.00
268	Distribution Reservoirs	S/L	25.0	6/30/04		66,899.00	50,174.00	16,725.00	515.69	334.50	850.19
330 DISTRIBUTION RESERVOI											
						297,404.00	267,581.00	29,823.00	13,613.69	334.50	13,948.19
Group: 331 TRANS/DIST MAINS											
19	UTILITY PLANT	PRE	15.0	1/01/86		290,363.90	187,101.08	103,262.82	103,262.92	0.00	103,262.92
33	UTILITY PLANT	150DB	20.0	1/01/87		22,656.40	14,599.00	8,057.40	7,518.17	359.49	7,877.66
44	CONTRIBUTED MAINS	150DB	20.0	1/01/88		83,827.00	0.00	83,827.00	74,477.11	3,739.96	78,217.07
61	CONTRIBUTED LINES	150DB	20.0	1/01/89		46,868.00	0.00	46,868.00	39,549.41	2,091.03	41,640.44
94	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/93		87,088.00	0.00	87,088.00	57,947.14	3,885.45	61,832.59
121	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/95		35,221.00	0.00	35,221.00	20,292.78	1,571.39	21,864.17
158	WATER LINES	150DB	20.0	6/30/97		24,190.00	0.00	24,190.00	1,974.19	354.16	2,328.35
165	TRANS & DIST MAINS	S/L	25.0	6/30/98		112,245.90	112,245.90	0.00	0.00	0.00	0.00
194	TRANS & DISTRIBUTION MAIN	S/L	25.0	6/30/00		226,114.90	226,114.90	0.00	0.00	0.00	0.00
228	TRANS & DIST MAINS	S/L	25.0	6/30/02		233,250.04	174,937.53	58,312.51	8,260.94	2,332.50	10,593.44
252	2003 ADDITIONS	S/L	25.0	6/30/03		167,882.40	125,911.80	41,970.60	23,118.80	839.41	23,958.21
269	Trans/Dist Mains	S/L	25.0	6/30/04		148,150.00	111,112.00	37,038.00	2,284.01	1,481.52	3,765.53
286	T&D Mains	S/L	25.0	6/30/05		255,090.00	191,317.00	63,773.00	1,381.75	2,550.92	3,932.67
300	2006 proforma	S/L	25.0	6/30/06		613,613.00	460,210.00	153,403.00	0.00	3,323.73	3,323.73
331 TRANS/DIST MAINS											
						2,346,560.54	1,621,692.21	724,868.33	340,067.22	22,529.56	362,596.78
Group: 333 SERVICES-WATER											
20	UTILITY PLANT	PRE	15.0	1/01/86		43,770.00	28,203.39	15,566.61	15,566.61	0.00	15,566.61
34	UTILITY PLANT	150DB	20.0	1/01/87		3,470.00	2,236.00	1,234.00	1,151.42	55.05	1,206.47

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom *	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	
Division: 01 WATER UTILITY PLANT Group: 333 SERVICES-WATER (continued)												
45	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		9,827.00	0.00	9,827.00	8,730.91	438.44	9,169.35	
62	CONTRIBUTED SERVICES	150DB	20.0	1/01/89		6,752.00	0.00	6,752.00	5,697.64	301.25	5,998.89	
95	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/93		10,901.00	0.00	10,901.00	7,253.38	486.35	7,739.73	
122	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/95		2,115.00	0.00	2,115.00	1,218.57	94.36	1,312.93	
143	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/96		4,170.00	4,170.00	0.00	0.00	0.00	0.00	
166	SERVICES	S/L	25.0	6/30/98		11,395.40	11,395.40	0.00	0.00	0.00	0.00	
193	SERVICES (CONTRIBUTED)	S/L	25.0	6/30/00		29,756.25	29,756.25	0.00	0.00	0.00	0.00	
229	UTILITY PLANT	S/L	25.0	8/19/02		26,963.39	20,222.54	6,740.85	1,841.20	269.63	2,110.83	
253	2003 ADDITIONS	S/L	25.0	6/30/03		15,761.00	11,821.00	3,940.00	2,170.28	78.80	2,249.08	
270	Services	S/L	25.0	6/30/04		9,572.00	7,179.00	2,393.00	147.57	95.72	243.29	
287	Services	S/L	25.0	6/30/05		30,027.00	22,520.00	7,507.00	162.65	300.28	462.93	
301	2006 proforma	S/L	25.0	6/30/06		104,606.00	78,455.00	26,151.00	0.00	566.60	566.60	
333 SERVICES-WATER						309,086.04	215,958.58	93,127.46	43,940.23	2,686.48	46,626.71	
Group: 334 METERS/METER INSTALLS												
4	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	10,609.00	0.00	10,609.00	
35	UTILITY PLANT	150DB	20.0	1/01/87		5,649.53	0.00	5,649.53	5,271.45	252.05	5,523.50	
46	METERS	150DB	20.0	1/01/88		4,486.00	0.00	4,486.00	3,985.64	200.14	4,185.78	
63	METERS	150DB	20.0	1/01/89		1,909.00	0.00	1,909.00	1,610.91	85.17	1,696.08	
75	WATER PLANT & LINES	150DB	20.0	1/01/90		4,002.00	0.00	4,002.00	3,198.53	178.55	3,377.08	
81	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	901.99	0.00	901.99	
87	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	682.00	0.00	682.00	
103	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00	
111	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,390.00	2,390.00	0.00	2,390.00	
130	METERS	200DB	7.0	6/30/95		3,203.00	0.00	3,203.00	3,203.00	0.00	3,203.00	
149	METERS	200DB	7.0	6/30/96		4,606.00	0.00	4,606.00	4,606.00	0.00	4,606.00	
156	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	2,109.44	2,109.44	0.00	2,109.44	
167	WATER METERS	200DB	7.0	6/30/98		5,088.14	0.00	5,088.14	5,088.14	0.00	5,088.14	
183	METERS	200DB	7.0	6/30/99		5,446.55	0.00	5,446.55	5,203.50	243.05	5,446.55	
192	METERS	200DB	7.0	6/30/00		7,658.23	0.00	7,658.23	6,633.00	683.49	7,316.49	
216	METERS	S/L	25.0	6/30/01		11,401.46	0.00	11,401.46	11,401.46	0.00	11,401.46	
230	METERS	200DB	7.0	6/30/02		14,226.06	0.00	14,226.06	17,091.89	0.00	17,091.89	
254	2003 ADDITIONS	200DB	7.0	6/30/03		7,143.92	0.00	7,143.92	5,581.84	446.31	6,028.15	
271	Meters	S/L	7.0	6/30/04		25,458.00	0.00	25,458.00	15,456.64	1,818.43	17,275.07	
288	Meters	200DB	7.0	6/30/05		12,103.00	0.00	12,103.00	1,729.00	2,964.00	4,693.00	
302	2006 proforma	200DB	7.0	6/30/06		25,000.00	0.00	25,000.00	0.00	3,571.43	3,571.43	
334 METERS/METER INSTALLS						157,001.32	0.00	145,600.32	109,681.43	10,442.62	120,124.05	
Group: 335 HYDRANTS												
21	UTILITY PLANT	PRE	15.0	1/01/86		10,660.00	6,868.85	3,791.15	3,791.15	0.00	3,791.15	
36	UTILITY PLANT	150DB	20.0	1/01/87		1,850.00	1,193.00	657.00	613.03	29.31	642.34	
47	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/88		14,920.00	0.00	14,920.00	13,255.86	665.66	13,921.52	
64	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/89		7,110.00	0.00	7,110.00	5,999.75	317.21	6,316.96	
76	WATER PLANT & LINES	150DB	20.0	1/01/90		1,091.00	703.00	388.00	310.10	17.31	327.41	
96	CONTRIBUTED WATER HYDR/	150DB	20.0	6/30/93		12,500.00	0.00	12,500.00	8,317.33	557.69	8,875.02	
123	CONTRIBUTED WATER HYDR/	150DB	20.0	6/30/95		2,450.00	0.00	2,450.00	1,411.60	109.31	1,520.91	
160	HYDRANTS	150DB	20.0	6/30/97		250.00	188.00	62.00	20.24	3.63	23.87	
168	HYDRANTS	150DB	20.0	6/30/98		29,220.00	29,220.00	0.00	0.00	0.00	0.00	
191	HYDRANTS (CONTRIBUTED)	150DB	20.0	6/30/00		69,708.00	69,708.00	0.00	0.00	0.00	0.00	
231	HYDRANTS	S/L	25.0	6/30/02		35,196.39	26,397.29	8,799.10	1,246.53	351.96	1,598.49	
255	2003 ADDITIONS	S/L	25.0	6/30/03		15,665.00	11,749.00	3,916.00	2,157.06	78.32	2,235.38	

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date in Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 335 HYDRANTS (continued)											
272	Hydrants	S/L	25.0	6/30/04		27,951.00	20,963.00	6,988.00	430.93	279.52	710.45
289	Hydrants	S/L	25.0	6/30/05		51,343.00	38,507.00	12,836.00	278.11	513.44	791.55
303	2006 proforma	S/L	25.0	6/30/06		121,136.00	90,852.00	30,284.00	0.00	656.15	656.15
	335 HYDRANTS					<u>401,050.39</u>	<u>296,349.14</u>	<u>104,701.25</u>	<u>37,831.69</u>	<u>3,579.51</u>	<u>41,411.20</u>
Group: 340 FURN & EQUIP-WATER											
5	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
245	UPGRADE ACCTING SOFTWARE	Amort	3.0	11/27/02		604.80	0.00	604.80	604.80	0.00	604.80
290	Office Furn	200DB	7.0	6/30/05		130.00	0.00	130.00	18.57	31.84	50.41
291	Software	Amort	3.0	6/30/05		6,970.00	0.00	6,970.00	1,355.28	2,323.33	3,678.61
	340 FURN & EQUIP-WATER					<u>7,888.80</u>	<u>0.00</u>	<u>7,888.80</u>	<u>2,162.65</u>	<u>2,355.17</u>	<u>4,517.82</u>
Group: 344 LABORATORY EQUIPMENT											
82	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	846.53	846.53	0.00	846.53
	344 LABORATORY EQUIPMENT					<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>846.53</u>	<u>0.00</u>	<u>846.53</u>
Group: 346 COMMUNICATION EQUIP											
83	COMMUNICATION EQUIP	200DB	5.0	6/30/91		688.22	0.00	688.22	688.22	0.00	688.22
	346 COMMUNICATION EQUIP					<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>688.22</u>	<u>0.00</u>	<u>688.22</u>
Group: 347 MISCELLANEOUS EQUIP											
104	EQUIPMENT	200DB	7.0	6/30/93		110.00	0.00	110.00	110.00	0.00	110.00
115	EQUIPMENT	200DB	7.0	6/30/94		1,712.00	0.00	1,712.00	1,712.00	0.00	1,712.00
129	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/95		1,146.00	0.00	1,146.00	1,146.00	0.00	1,146.00
217	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01		4,246.00	0.00	4,246.00	4,246.00	0.00	4,246.00
256	2003 ADDITIONS	S/L	25.0	6/30/03		9,076.01	6,807.00	2,269.01	1,249.85	45.38	1,295.23
273	Miscellaneous Equip	200DB	10.0	6/30/04		13,051.00	0.00	13,051.00	8,352.64	939.67	9,292.31
	347 MISCELLANEOUS EQUIP					<u>29,341.01</u>	<u>6,807.00</u>	<u>18,288.01</u>	<u>16,816.49</u>	<u>985.05</u>	<u>17,801.54</u>
	01 WATER UTILITY PLANT					<u>5,177,915.70</u>	<u>3,464,283.49</u>	<u>1,693,877.21</u>	<u>2,298,643.80</u>	<u>47,699.81</u>	<u>2,346,343.61</u>

76,9032.
 47,700.
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Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	
Division: 02 SEWER UTILITY PLANT												
Group: 347 MISCELLANEOUS EQUIP												
265	2003 ADDITIONS	Amort	3.0	6/30/03		2,571.11	0.00	2,571.11	2,214.02	357.09	2,571.11	
347 MISCELLANEOUS EQUIP												
						2,571.11	0.00	2,571.11	2,214.02	357.09	2,571.11	
Group: 351 ORGANIZATION-SEWER												
11	ORGANIZATION COSTS	Amort	5.0	1/01/86		16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	
351 ORGANIZATION-SEWER												
						16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	
Group: 353 LAND-SEWER												
12	LAND	Land	0.0	1/01/86		50,631.00	0.00	50,631.00	0.00	0.00	0.00	
353 LAND-SEWER												
						50,631.00	0.00	50,631.00	0.00	0.00	0.00	
Group: 354 STRUCT/IMPROVE-SEWER												
22	UTILITY PLANT	PRE	15.0	1/01/86		127,710.00	82,292.00	45,418.00	45,418.00	0.00	45,418.00	
37	UTILITY PLANT	150DB	20.0	1/01/87		151.25	97.00	54.25	50.62	2.42	53.04	
74	SEWER PLANT & LINES	150DB	15.0	1/01/90		53.00	34.00	19.00	19.00	0.00	19.00	
124	SEWER STRUCTURES & IMPRC	150DB	15.0	6/30/95		155.00	100.00	55.00	40.40	3.24	43.64	
232	FENCE	150DB	15.0	3/11/02		104.26	78.20	26.06	36.13	0.00	36.13	
257	2003 ADDITIONS	150DB	15.0	6/30/03		20,091.12	15,068.00	5,023.12	3,090.48	193.26	3,283.74	
274	Sewer Structures	S/L	15.0	6/30/04		2,989.00	2,242.00	747.00	410.85	24.90	435.75	
354 STRUCT/IMPROVE-SEWER												
						151,253.63	99,911.20	51,342.43	49,065.48	223.82	49,289.30	
Group: 360 COLLECT SEWER-FORCE												
23	UTILITY PLANT	PRE	15.0	1/01/86		146,579.00	130,238.00	16,341.00	16,341.00	0.00	16,341.00	
97	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93		124,989.00	0.00	124,989.00	83,165.94	5,576.41	88,742.35	
125	SEWER LINES - FORCE	150DB	20.0	6/30/95		2,676.00	1,724.00	952.00	548.49	42.47	590.96	
169	SEWERS - FORCE	S/L	25.0	6/30/98		1,421.63	1,066.00	355.63	107.31	14.23	121.54	
233	SEWERS - FORCE	S/L	25.0	6/30/02		19,540.00	14,655.00	4,885.00	742.43	195.40	937.83	
258	2003 ADDITIONS	S/L	25.0	6/30/03		1,629.77	1,222.00	407.77	41.46	16.31	57.77	
275	Force Mains	S/L	25.0	6/30/04		66,869.00	50,152.00	16,717.00	1,030.88	668.68	1,699.56	
292	Force M/Ains	S/L	25.0	6/30/05		23,772.00	17,829.00	5,943.00	128.76	237.72	366.48	
304	2006 proforma	S/L	25.0	6/30/06		194,467.00	145,850.00	48,617.00	0.00	1,053.37	1,053.37	
360 COLLECT SEWER-FORCE												
						581,943.40	362,736.00	219,207.40	102,106.27	7,804.59	109,910.86	
Group: 361 COLLECT SEWER-GRAVITY												
24	UTILITY PLANT	PRE	15.0	1/01/86		68,032.00	68,032.00	0.00	0.00	0.00	0.00	
38	UTILITY PLANT	150DB	20.0	1/01/87		31,313.80	20,177.00	11,136.80	10,391.49	496.87	10,888.36	
48	CONTRIBUTED LINES	150DB	20.0	1/01/88		89,305.00	0.00	89,305.00	79,344.09	3,984.36	83,328.45	
60	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89		28,841.00	0.00	28,841.00	24,337.39	1,286.75	26,624.14	
98	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93		94,331.00	0.00	94,331.00	62,766.54	4,208.59	66,975.13	
126	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/96		31,438.00	0.00	31,438.00	18,113.18	1,402.61	19,515.79	
145	CONTRIBUTED SEWER LINES -	S/L	25.0	6/30/96		22,975.00	0.00	22,975.00	0.00	0.00	0.00	
170	SEWERS - GRAVITY	S/L	25.0	6/30/98		152,605.15	152,605.15	0.00	0.00	0.00	0.00	
196	SEWERS - GRAVITY (CONTRIB)	S/L	25.0	6/30/00		491,442.60	491,442.60	0.00	0.00	0.00	0.00	
197	SEWERS - MANHOLES (CONTR)	150DB	15.0	6/30/00		97,028.00	97,028.00	0.00	0.00	0.00	0.00	
219	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01		4,245.00	0.00	4,245.00	4,245.00	0.00	4,245.00	
234	SEWERS - GRAVITY	S/L	25.0	6/30/02		352,532.59	264,399.44	88,133.15	12,485.54	3,525.33	16,010.87	
235	SEWERS - MANHOLES	S/L	25.0	6/30/02		133,424.39	100,068.29	33,356.10	4,725.44	1,334.24	6,059.68	

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date in Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT Group: 361 COLLECT SEWER-GRAVITY (continued)											
259	2003 ADDITIONS	S/L	25.0	6/30/03		3,993.33	2,995.00	998.33	101.49	39.93	141.42
276	Gravity Mains	S/L	25.0	6/30/04		664,398.00	498,299.00	166,099.00	10,242.77	6,643.96	16,886.73
293	Gravity M/Ains	S/L	25.0	6/30/05		394,320.00	295,740.00	98,580.00	2,135.90	3,943.20	6,079.10
305	2006 proforma	S/L	25.0	6/30/06		775,136.00	581,352.00	193,784.00	0.00	4,198.65	4,198.65
	361 COLLECT SEWER-GRAVITY					3,435,360.86	2,595,113.48	836,002.38	228,888.83	31,064.49	259,953.32
Group: 362 SPECIAL COLLECT STRUC											
25	UTILITY PLANT	PRE	15.0	1/01/86		73,060.00	47,077.00	25,983.00	25,983.00	0.00	25,983.00
39	UTILITY PLANT	150DB	20.0	1/01/87		10,600.00	6,830.00	3,770.00	3,517.70	168.20	3,685.90
49	CONTRIBUTED MANHOLES	150DB	20.0	1/01/88		32,460.00	0.00	32,460.00	28,839.49	1,448.20	30,287.69
66	CONTRIBUTED MANHOLES	150DB	20.0	1/01/89		19,310.00	0.00	19,310.00	16,294.69	861.52	17,156.21
99	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/93		43,830.00	0.00	43,830.00	37,359.71	2,588.12	39,947.83
127	CONTRIBUTED MANHOLES	150DB	15.0	6/30/95		9,993.00	0.00	9,993.00	7,337.66	590.08	7,927.74
146	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/96		13,080.00	0.00	13,080.00	0.00	0.00	0.00
171	SEWER - MANHOLES	150DB	15.0	6/30/98		47,723.80	47,723.80	0.00	0.00	0.00	0.00
260	2003 ADDITIONS	S/L	25.0	6/30/03		340,127.70	255,096.00	85,031.70	46,838.29	1,700.63	48,538.92
294	Manholes	S/L	25.0	6/30/05		87,112.00	65,334.00	21,778.00	471.86	1,342.98	1,342.98
306	2006 proforma	S/L	25.0	6/30/06		308,677.00	231,508.00	77,169.00	0.00	1,672.00	1,672.00
	362 SPECIAL COLLECT STRUC					985,973.50	666,648.80	319,324.70	166,642.40	9,899.87	176,542.27
Group: 363 SERVICES-SEWER											
26	UTILITY PLANT	PRE	15.0	1/01/86		46,291.00	29,828.00	16,463.00	16,463.00	0.00	16,463.00
50	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		10,835.00	0.00	10,835.00	9,626.49	483.40	10,109.89
67	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89		5,525.00	0.00	5,525.00	4,662.27	246.49	4,908.76
100	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/93		11,065.00	0.00	11,065.00	9,431.56	653.38	10,084.94
128	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/95		2,890.00	0.00	2,890.00	2,122.07	170.65	2,292.72
147	CONTRIBUTED SEWER SERVIC	S/L	25.0	6/30/96		6,010.00	6,010.00	0.00	0.00	0.00	0.00
172	SEWER - SERVICES	S/L	25.0	6/30/98		14,845.50	14,845.50	0.00	0.00	0.00	0.00
198	SEWER SERVICES (CONTRIB)	S/L	25.0	6/30/00		46,605.00	46,605.00	0.00	0.00	0.00	0.00
236	SEWER - SERVICES	S/L	25.0	6/30/02		32,535.39	24,401.54	8,133.85	1,152.28	325.35	1,477.63
261	2003 ADDITIONS	S/L	25.0	6/30/03		10,320.00	7,740.00	2,580.00	1,421.15	51.60	1,472.75
277	Sewer Services	S/L	25.0	6/30/04		7,122.00	5,341.00	1,781.00	109.83	71.24	181.07
295	Sewer Services	S/L	25.0	6/30/05		46,996.00	35,247.00	11,749.00	254.56	469.96	724.52
307	2006 proforma	S/L	25.0	6/30/06		140,123.00	105,092.00	35,031.00	0.00	759.00	759.00
	363 SERVICES-SEWER					381,162.89	275,110.04	106,052.85	45,243.21	3,231.07	48,474.28
Group: 364 FLOW MEASURING DEVICE											
101	SEWER FLOW MEASURING DE	150DB	15.0	6/30/93		2,782.00	1,793.00	989.00	843.00	58.40	901.40
112	SEWER FLOW MEASURING DE	150DB	15.0	6/30/94		1,753.00	1,130.00	623.00	494.25	36.79	531.04
262	2003 ADDITIONS	200DB	7.0	6/30/03		675.00	0.00	675.00	527.40	42.17	569.57
	364 FLOW MEASURING DEVICE					5,210.00	2,923.00	2,287.00	1,864.65	137.36	2,002.01
Group: 371 PUMPING EQUIP-SEWER											
27	UTILITY PLANT	PRE	15.0	1/01/86		2,846.00	1,834.00	1,012.00	1,012.00	0.00	1,012.00
59	PUMPING EQUIP	150DB	15.0	1/01/89		1,795.00	1,156.00	639.00	639.00	0.00	639.00
102	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/93		3,305.00	2,130.00	1,175.00	1,001.54	69.38	1,070.92
113	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/94		3,722.00	2,399.00	1,323.00	1,049.57	78.12	1,127.69
148	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/96		348.00	224.00	124.00	83.72	7.32	91.04
157	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/97		7,800.00	5,850.00	1,950.00	1,201.56	115.14	1,316.70

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT Group: 371 PUMPING EQUIP-SEWER (continued)											
173	SEWER PUMPING	150DB	15.0	6/30/98		55,900.00		0.00	0.00	0.00	0.00
184	PUMPING EQUIPMENT	150DB	15.0	6/30/99		700.84	526.00	174.84	87.08	10.32	97.40
199	PUMPING EQUIPMENT (CONTR)	S/L	25.0	6/30/00		114,876.00		0.00	0.00	0.00	0.00
246	PUMPING EQUIPMENT	150DB	15.0	11/01/02		48,080.00	36,060.00	12,020.00	6,222.26	579.77	6,802.03
263	2003 ADDITIONS	S/L	25.0	6/30/03		4,087.29	3,065.00	1,022.29	563.12	20.45	583.57
278	Sewer Pumping equip	S/L	25.0	6/30/04		87,197.00	65,398.00	21,799.00	1,344.27	871.96	2,216.23
296	Pumping Equip	150DB	15.0	6/30/05		108,238.00	81,178.00	27,060.00	1,353.00	2,570.70	3,923.70
308	2006 proforma	150DB	15.0	6/30/06		304,866.00	228,649.00	76,217.00	0.00	3,810.85	3,810.85
371 PUMPING EQUIP-SEWER						743,761.13	599,245.00	144,516.13	14,557.12	8,134.01	22,691.13
Group: 380 TREAT/DISPOSAL EQUIP											
28	UTILITY PLANT	Memo	15.0	1/01/86		-3,388.00	0.00	-3,388.00	0.00	0.00	0.00
30	TREAT/DISP EQUIPMENT	PRE	15.0	1/01/86		503,314.00	324,677.00	178,637.00	178,637.00	0.00	178,637.00
65	TREATMENT EQUIPMENT	150DB	15.0	1/01/89		3,078.00	1,984.00	1,094.00	1,094.00	0.00	1,094.00
114	SEWER TREATMENT & DISPOS	150DB	15.0	6/30/94		4,247.00	2,736.00	1,511.00	1,198.71	89.23	1,287.94
185	TREATMENT DISPOSAL EQUIP	150DB	15.0	6/30/99		5,088.00	3,816.00	1,272.00	633.56	75.11	708.67
237	TREATMENT & DISPOSAL EQU	150DB	15.0	6/30/02		65,204.20	48,903.15	16,301.05	8,398.55	790.25	9,188.80
264	2003 ADDITIONS	S/L	25.0	6/30/03		30,062.54	22,547.00	7,515.54	4,139.81	150.31	4,290.12
297	Treat/Disp Equip	150DB	15.0	6/30/05		5,952.00	4,464.00	1,488.00	74.40	141.36	215.76
309	2006 proforma	150DB	15.0	6/30/06		30,000.00	22,500.00	7,500.00	0.00	375.00	375.00
380 TREAT/DISPOSAL EQUIP						643,557.74	431,627.15	211,930.59	194,176.03	1,621.26	195,797.29
Group: 381-PLANT SEWERS											
279	Plant Sewers	150DB	15.0	6/30/04		10,013.00	7,510.00	2,503.00	1,432.97	107.00	1,539.97
381-PLANT SEWERS						10,013.00	7,510.00	2,503.00	1,432.97	107.00	1,539.97
Group: 382 OUTFALL SEWER LINES											
29	UTILITY PLANT	PRE	15.0	1/01/86		28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00
382 OUTFALL SEWER LINES						28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00
Group: 390 FURN & EQUIP-SEWER											
13	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
238	UPGRADE ACCTING SOFTWARE	Amort	3.0	11/27/02		395.20	0.00	395.20	395.20	0.00	395.20
280	Software	Amort	3.0	6/30/04		32,470.00	0.00	32,470.00	4,647.56	10,823.33	15,470.89
298	Office Furn	200DB	7.0	6/30/05		86.00	0.00	86.00	12.29	21.06	33.35
390 FURN & EQUIP-SEWER						33,135.20	0.00	33,135.20	5,239.05	10,844.39	16,083.44
02 SEWER UTILITY PLANT						7,069,721.46	5,059,085.67	2,006,390.79	838,317.03	73,424.95	911,741.98
Grand Total						12,247,637.16	8,523,369.16	3,700,268.00	3,136,960.83	121,124.76	3,258,085.59

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EXHIBIT

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PLANTATION BAY UTILITY COMPANY.
 SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE
 ASSUMING RESOLUTION AT PAA
 DOCKET NO.: 050281-WS

ROSE, SUNDSTROM & BENTLEY, LLP
ACTUAL BILLINGS

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Time Charges</u>	<u>Expenses</u>	<u>Total</u>
April 2005	05/20/05	\$ 275.50	\$ 7.13	\$ 282.63
May 2005	06/24/05	\$ 100.00	\$ 4.00	\$ 104.00
July 2005	08/18/05	\$ 725.00	\$ 4,016.40 ¹	\$ 4,741.40
August 2005	09/26/05	\$ 2,550.00	\$ 1,565.83 ²	\$ 4,115.83
September 2005	10/28/05	\$ 4,450.00	\$ 517.89	\$ 4,967.89
TOTAL ACTUAL BILLINGS THROUGH 10/28/05		\$ 8,100.50	\$6,111.25	\$14,211.75
UNBILLED TIME FROM 11/01/05 TO 11/10/05		\$2,750.00	\$ 250.00 ³	\$ 3,000.00

ESTIMATE TO COMPLETE THROUGH PAA

Review Staff data requests, prepare responses to same; prepare rate case expense schedule, telephone conferences with Mr. Ross, Ms. Trinder, Mr. Nixon and Mr. Seidman re same; review staff recommendation; conferences with Mr. Ross, Ms. Trinder, Mr. Nixon and Mr. Seidman concerning same; travel to Tallahassee and attend PSC Agenda Conference; review PAA Order; draft customer notices, revised Tariffs and miscellaneous post PAA matters - 60.0 hours

Total Estimate to Complete	\$15,000.00	\$3,000.00 ⁴	\$18,000.00
TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE	\$25,850.50	\$9,361.25	\$35,211.75

¹ Includes \$4,000 filing fee

² Includes additional \$1,500 filing fee.

³ Estimate only; actual disbursements not available

⁴ Includes travel, food and accommodation (mileage @ \$0.405 per mile Altamonte Springs to Tallahassee), to attend agenda conference, postage, photocopying, telephone, facsimile and other expenses.

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1587
TALLAHASSEE, FLORIDA 32302-1587

(850) 877-6655

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

PLANTATION BAY UTILITIES
C/O DOUGLAS B ROSS, JR.
2379 BEVILLE RD
DAYTONA BEACH, FL 32119

INVOICE # 31411
SEPTEMBER 26, 2005
FILE # 36062-0606

PAGE 1

MATTER 2005 RATE CASE

08/01/05	PREPARE APPLICATION FOR INCREASE IN RATES, NOTICE TO CUSTOMERS, SYNOPSIS.	0.80	
08/02/05	PREPARE APPLICATION FOR RATE INCREASE, SYNOPSIS; NOTICE OF APPLICATION, TARIFF SHEETS; REVIEW MFRS RE: SAME; TELEPHONE CONFERENCE WITH MS. TRINDER RE: AFFIDAVIT, LAND PURCHASED ON TAKEN SINCE LAST RATE CASE; PREPARE AFFIDAVIT OF COMPLIANCE WITH NOTICING RULES;	6.00	
08/02/05	COMMUNICATIONS WITH MR. ROSS RE: SAME.	0.00	
08/03/05	REVIEW AND FINALIZE APPLICATION,	0.80	
08/05/05	PREPARE APPLICATION FOR RATE INCREASE; LETTER TO PSC RE: SAME.	0.60	
08/24/05	REVIEW LETTER FROM MR. DEVLIN (PSC) RE: DEFICIENCIES IN MFR'S; LETTER TO MR. ROSS RE: SAME; LETTER TO B. BAYO (PSC) RE: ADDITIONAL FILING FEE.	0.40	
08/25/05	TELEPHONE CONFERENCE WITH MR. SIEDMAN, MR. DE CHARIO RE: STAFF DEFICIENCY LETTER; LETTER TO COMMISSION CLERK RE: ADDITIONAL FILING FEE; COMMUNICATIONS WITH MR. SEIDMAN RE: DEFICIENCY.	0.60	
08/30/05	TELEPHONE CONFERENCE WITH MR. DE CHARIO RE: RESPONSE TO DEFICIENCY LETTER; COMMUNICATIONS WITH MR. DE CHARIO RE: SAME.	0.30	
08/31/05	PREPARE RESPONSES TO STAFF DEFICIENCY LETTER.	0.70	
		10.20	2,550.00
	FEDERAL EXPRESS	58.33	
	TELECOPIER	7.50	
	FILING FEE	1,500.00	

Continued

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ROSE, SUNDSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

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F.E.I. # 59-2789536

PLANTATION BAY UTILITIES

INVOICE # 31411
SEPTEMBER 26, 2005
FILE # 36062-0006

PAGE 2

TOTAL COSTS ADVANCED

1,565.80

TOTAL STATEMENT

\$4,115.80

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LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLPP. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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F.E.I. # 58-2783538

PLANTATION BAY UTILITIES
C/O DOUGLAS B ROSS, JR.
2379 BEVILLE RD
DAYTONA BEACH, FL 32119INVOICE # 31589
OCTOBER 25, 2005
FILE # 36062-0006

PAGE 1

MATTER	2005 RATE CASE	
09/06/05	TELEPHONE CONFERENCE WITH TROY RENDELL (PSC) RE: LOCATION FOR CUSTOMER MEETING; TELEPHONE CONFERENCE WITH MS. DEAN AND MS. ROSS RE: SAME.	0.50
09/07/05	REVIEW AND COMMENT UPON SYNOPSIS.	0.30
09/07/05	TELEPHONE CONFERENCE WITH MR. RENDELL AT PSC RE: VENUE TO HOLD CUSTOMER MEETING; PREPARE COMBINED CUSTOMER NOTICE AND SYNOPSIS; COMMUNICATIONS WITH MR. RENDELL RE: SAME; RESEARCH RE: LOCATION OF NEAREST PUBLIC LIBRARY TO PLACE COPIES OF SYNOPSIS; LETTER TO MR. ROSS RE: PROCEDURE AND KEY DATES FOR REMAINDER OF CASE.	1.90
09/07/05	TELEPHONE CONFERENCE WITH MR. FLETCHER (PSC) RE: CUSTOMER NOTICE AND RATE CASE SYNOPSIS; PREPARE SAME AND FAX TO MR. FLETCHER.	0.00
09/09/05	REVIEW STAFF'S FIRST SET OF DATA REQUESTS; LETTER TO MR. ROSS RE: SAME; FAX SAME TO MR. ROSS, MR. SEIDMAN AND MR. NIXON.	1.20
09/12/05	PREPARE NOTICE TO CUSTOMERS; REVIEW STAFF DATA REQUESTS; LETTER TO MR. ROSS RE: NOTICE TO CUSTOMERS; TELEPHONE CONFERENCE WITH MR. ROSS RE: DATA REQUESTS AND NOTICE TO CUSTOMERS.	0.60
09/15/05	REVIEW AUDIT REQUEST LETTER AND LETTER TO MR. NIXON CONCERNING SAME.	0.30
09/15/05	COMMUNICATIONS WITH MS. MILLER FROM MR. ROSS' OFFICE RE: KEY DATES IN RATE CASE; COMMUNICATIONS WITH MR. NIXON RE: ASSIGNMENT OF RESPONSIBILITY FOR RESPONSES TO STAFF DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. NIXON RE:	0.30

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2789696

PLANTATION BAY UTILITIES

INVOICE # 31589
OCTOBER 28, 2005
FILE # 36062-0006

PAGE 2

DATE	DESCRIPTION	AMOUNT
09/15/05	SAME; COMMUNICATIONS WITH MR. ROSS RE: MEETING TO DISCUSS RESPONSES TO STAFF'S DATA REQUESTS.	0.00
09/22/05	REVIEW AND COMMENT UPON MR. SEIDMAN'S PROPOSED RESPONSES TO RAI; REVIEW STAFF RECOMMENDATION ON INTERIM RATES AND LETTER TO MR. ROSS REGARDING SAME.	1.40
09/22/05	TELEPHONE CONFERENCE WITH NANCY AT PLANTATION BAY RE: WHAT PART OF NOTICE NEEDS TO GO TO CUSTOMERS; PREPARE NOTICE OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MR. FLETCHER RE: SAME; REVIEW STAFF'S RECOMMENDATIONS.	1.30
09/26/05	PREPARE FOR AND PARTICIPATE IN TELEPHONE CONFERENCE REGARDING INTERIM RATE RECOMMENDATION AND STAFF RAI'S.	2.50
09/27/05	TELEPHONE CONFERENCE WITH MR. FLETCHER REGARDING DATA REQUEST AND STAFF'S INTERIM RATES RECOMMENDATION; TELEPHONE CONFERENCE WITH MR. ROSS REGARDING INTERIM STAFF RECOMMENDATION.	0.80
09/27/05	PREPARE ESCROW AGREEMENT, NOTICE TO CUSTOMERS RE: INTERIM RATES; FAX TO MR. FLETCHER RE: SAME; INTRA-OFFICE CONFERENCE RE: SECURITY FOR REFUND OF INTERIM RATES; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: FORMS OF CUSTOMER NOTICE; COMMUNICATIONS WITH MR. ROSS AND MR. FLETCHER RE: ESCROW AGREEMENT, SENDING ARTICLES TO CUSTOMERS.	2.00
09/27/05	TELEPHONE CONFERENCE WITH MR. NIXON REGARDING STAFF RECOMMENDATIONS; REVIEW MR. SEIDMAN'S COMMENTS REGARDING THE STAFF RECOMMENDATION; RESEARCH AND DRAFT LETTER TO CHAIRMAN BAEZ; SEVERAL TELEPHONE CONFERENCES WITH MS. LINGO.	0.90
09/28/05	COMMUNICATIONS WITH MR. ROSS RE: DATE FOR IMPLEMENTING INTERIM RATES. ESCROW AGREEMENT.	1.40
09/28/05		0.30

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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F.E.I. # 59-2793536

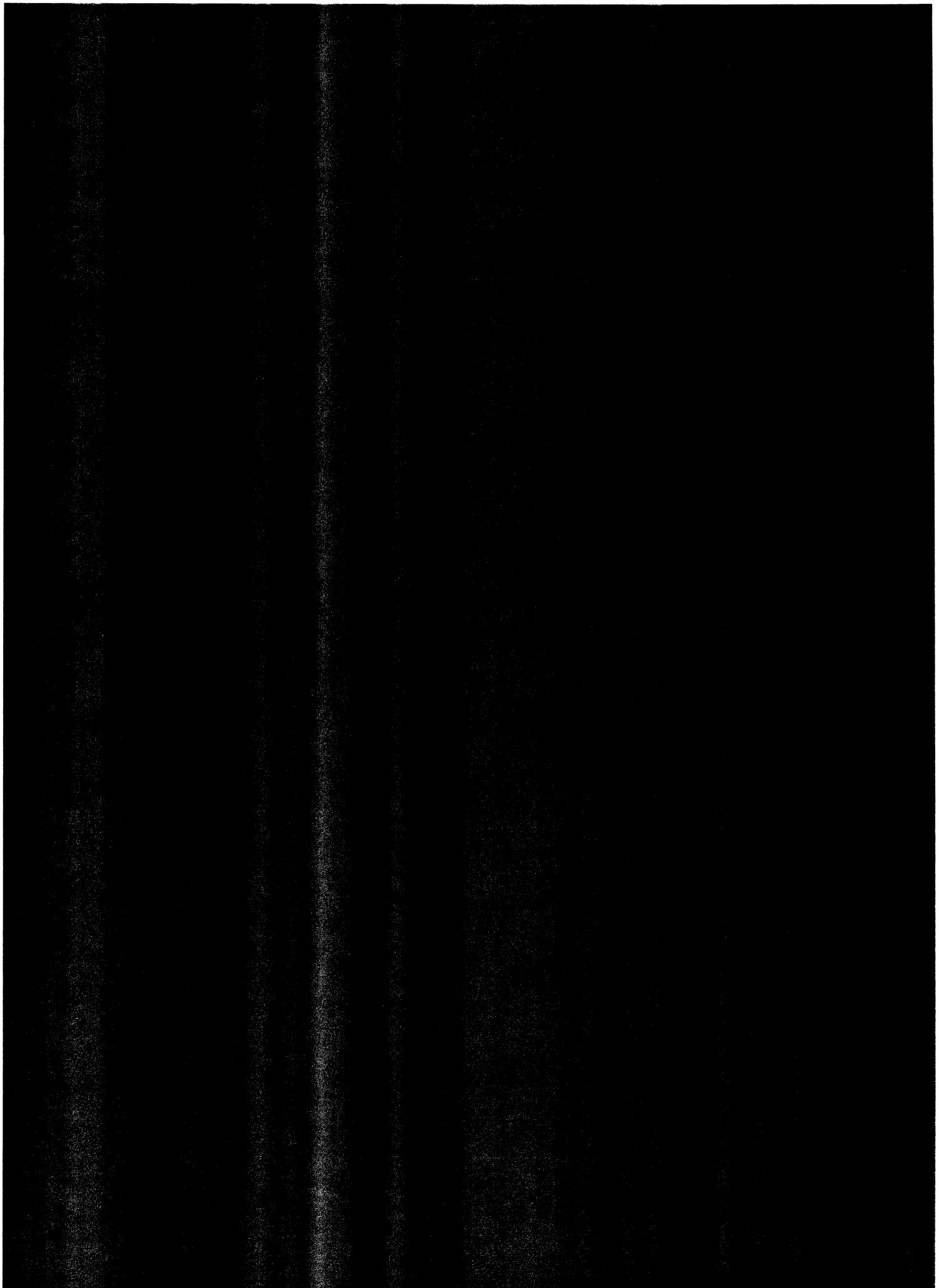
PLANTATION BAY UTILITIES

INVOICE # 31589
OCTOBER 28, 2005
FILE # 36062-0006

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09/29/05	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED.	0.30	
09/29/05	TELEPHONE CONFERENCE WITH MS. BOCCUZZI RE: POSSIBLE DATES AND METHODS FOR MAILING CUSTOMER NOTICES; COMMUNICATIONS WITH MR. FLETCHER (PSC) SAME.	0.30	
09/30/05	TELEPHONE CONFERENCE WITH ATTORNEY GERVAS AND MR. FLETCHER WHO TELEPHONED REGARDING INTERIM RATES; TELEPHONE CONFERENCE WITH MR. NIXON REGARDING SAME; LETTER TO CHAIRMAN SAEZ.	1.00	
		17.80	4,450.00
	LONG DISTANCE CALLS	4.25	
	FEDERAL EXPRESS	29.04	
	TRAVEL EXPENSE	435.60	
	TELECOPIER	49.00	
	TOTAL COSTS ADVANCED		517.89
	TOTAL STATEMENT		\$4,967.89

PLEASE REFER TO INVOICE # WHEN REMITTING



Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 01/1/08/05
 Docket No. 050281-W5; Plantation Bay Utility Company

BILLED EXPENSE

Frank Seidman	Hours	Amount	Prepare U&U and F" Scheds.	Assist w/ & Respond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	46.50	\$4,650.00		13.75	1.50	\$171.70	61.75
Billing Rate: \$100/hr				\$1,375.00	\$150.00		\$6,346.70

PROJECTED REMAINING EXPENSE

Frank Seidman	Hours	Amount	Assist w/ & Respond to Data Req. & New Info.	Prepare for and Attend Agenda	Exp. (est.)	Totals
Frank Seidman	40.25	\$4,025.00		4.00	\$250.00	\$4,675.00
Billing Rate: \$100/hr		\$0.00				\$4,675.00
Cumulative Total, Billed and Remaining						\$11,021.70



P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. JEAN TRINDER
PLANTATION BAY UTILITY CO.
c/o INTERVEST CONSTRUCTION, INC.
2379 BEVILLE ROAD
DAYTONA BEACH, FL 32119

10/10/05
20052.00

CONSULTING - DOCKET NO. 050281-WS - USED & USEFUL

PREVIOUS BALANCE \$ 150.00

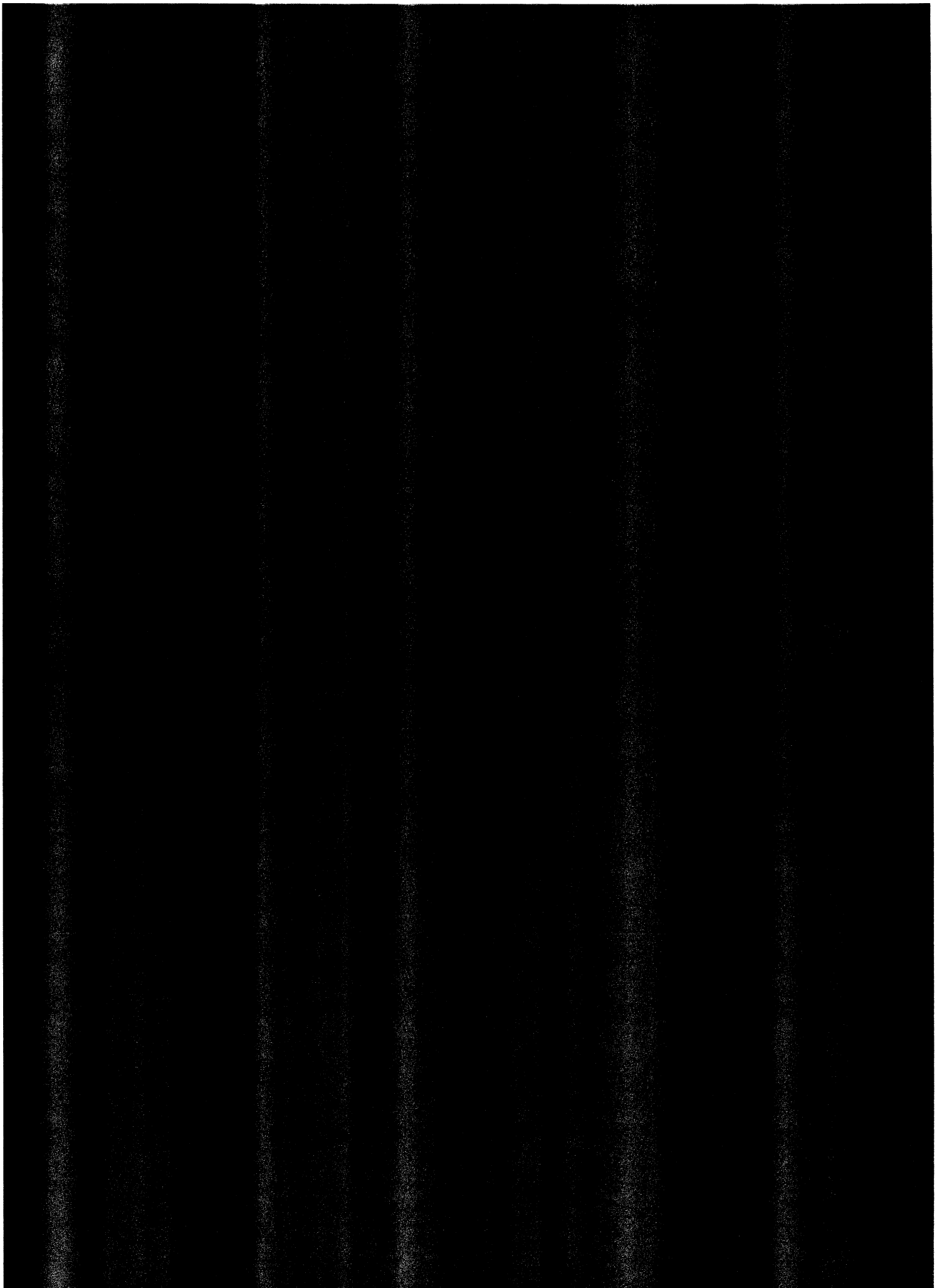
<u>Week of:</u>		HOURS	
09/01/05	FS CONSULTING - TELEPHONE CONFERENCE W/RENDELL(PSC)RE U&U & F SCHEDULES.	0.25	25.00
09/12/05	FS CONSULTING - TELEPHONE CONFERENCE W/PSC ENGINEER; SEND I&I RESPONSE.	1.00	100.00
09/19/05	FS CONSULTING - PREPARE PRELIMINARY RESPONSE TO PSC STAFF DATA REQUEST.	10.00	1000.00
09/26/05	FS CONSULTING - CONFERENCE CALL RE STAFF DATA REQUEST.	<u>2.50</u>	<u>250.00</u>
	FOR CURRENT SERVICES RENDERED	13.75	\$1375.00

EXPENSES

PAYMENTS AND CREDITS FOR EXPENSES
10/10/05 PAYMENT

- 150.00
=====
\$1375.00

BALANCE DUE



Plantation Bay Utility Company
Actual and Estimated Rate Case Accounting Expense
As of October 31, 2005
Staff Third Data Request - Question 13

Line No.	<u>Cronin, Jackson, Nixon & Wilson CPA's</u> <u>Actual billed expense -Month of Service</u>	Invoice Date	Time Charges	Out of Pocket	Total
1	May, 2005	06/09/05	\$ 11,800	\$ 136	\$ 11,936
2	June, 2005	07/11/05	4,594	39	4,633
3	July, 2005	08/05/05	22,940	939	23,879
4	August, 2005	09/19/05	4,114	944	5,058
5	September, 2005	10/13/05	8,817	28	8,845
6	Total actual expense through 9-19-05		<u>52,265</u>	<u>2,086</u>	<u>54,351</u>
7	<u>Actual Unbilled Expense</u>				
8	October, 2005		<u>14,879</u>	<u>265</u>	<u>15,144</u>
9	Total Actual Billed & Unbilled Expense		<u>67,144</u>	<u>2,351</u>	<u>69,495</u>
10	<u>Estimate to Complete</u>				
11	Answer certain questions & Coordinate Company response to				
12	Staff's 2nd & 3rd Data Requests				
13	R. Nixon - 8 hrs. @ \$185 (mostly on Q.7, Staff's Third)		1,480		1,480
14	P. Dechario - 40 hrs. @ \$130		5,200		5,200
15	Clerical - 4 hrs. @ \$38		152	500	652
16			<u>6,832</u>	<u>500</u>	<u>7,332</u>
17	Answer questions & Audit Data Requests - PSC Audit				
18	P. Dechario - 6 hrs. @ \$130		<u>2,080</u>	<u>50</u>	<u>2,130</u>
19	Prepare written response to PSC Audit Reports (2)				
20	R. Nixon - 12 hrs. @ \$185		2,220		2,220
21	P. Dechario - 20 hrs. @ \$130		<u>2,080</u>	<u>150</u>	<u>2,230</u>
22			<u>4,300</u>	<u>150</u>	<u>4,450</u>
23	Answer certain questions & Coordinate Company response to				
24	Additional Staff Data Requests				
25	R. Nixon - 24 hrs. @ \$185		4,440		4,440
26	P. Dechario 40 hrs. @ \$130		5,200		5,200
27	Clerical - 8 hrs. @ \$38		304	500	804
28			<u>9,944</u>	<u>500</u>	<u>10,444</u>
29	Review Staff Recommendation & conferences with management and				
30	attorneys				
31	R. Nixon - 10 hrs. @ \$185		1,850		1,850
32	P. Dechario - 8 hrs. @ \$130		<u>1,040</u>	<u>100</u>	<u>1,140</u>
33			<u>2,890</u>	<u>100</u>	<u>2,990</u>
34	Prepare for and attend PSC Agenda Conference				
35	P. Dechario - 24 hrs. @ \$130		<u>3,120</u>	<u>600</u>	<u>3,720</u>
36	Review PAA Order & proof rates & revenues				
37	R. Nixon - 4 hrs. @ \$185		740		740
38	P. Dechario - 6 hrs. @ \$130		<u>780</u>	<u>50</u>	<u>830</u>
39			<u>1,520</u>	<u>50</u>	<u>1,570</u>
40	Total estimate to complete		<u>30,686</u>	<u>1,950</u>	<u>32,636</u>
41	Total actual and estimated expense as of 8-31-05		<u>\$ 97,830</u>	<u>\$ 4,301</u>	<u>\$ 102,131</u>

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
PAUL E. DECHARIO, C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
JEANETTE SUNG, C.P.A.
HOLLY M. TOWNER, C.P.A.
REBECCA G. VOITTEIN, C.P.A.
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD
SUITE 200
CLEARWATER, FLORIDA 33765-4432
(727) 791-4020
FACSIMILE
(727) 797-3602
e-Mail
cpas@claw.net

INVOICE

October 13, 2005

Plantation Bay Utility Company
2359 Beville Road
Daytona Beach, FL 32119

#548

For professional services rendered during September 2005, as follows:

1. Work related to the rate case – respond to Staff’s first data request, as set forth on the attached detailed worksheet.	\$ 8,817.00
2. Telephone and copies.	<u>27.95</u>
Total	<u>\$ 8,844.95</u>

Client: PLANTATION BAY UTILITY COMPANY
Alpha: PLANTATION

Office: RCN NIXON
Office: RCN NIXON
Office: MAIN Main Office
Group: ALL

Engage: GEN General
Contract Amount \$0.00
Bill: RCN NIXON
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	09/01/05		1,529.50	73,422.33	72,583.12	-839.21	0.00	R
Sep 2005								
<i>Work Code 127 OTHER</i>								
JSP PORTER	09/22/05	BT	0.25	17.50			17.50	
							<i>Staff Rate: 70.00</i>	
<i>Work Code 127 OTHER Total:</i>			0.25	17.50	0.00	0.00	17.50	<i>First Data Request</i>
<i>Work Code 197 TYPING</i>								
DID DeCHARIO	09/14/05	BT	3.00	114.00			114.00	
								Rate: 38.00
DID DeCHARIO	09/26/05	BT	0.25	9.50			9.50	
								Rate: 38.00
JLG GROGAN	09/27/05	BT	0.75	28.50			28.50	
								Rate: 38.00
JLG GROGAN	09/28/05	BT	0.50	19.00			19.00	
								Rate: 38.00
<i>Work Code 197 TYPING Total:</i>			4.50	171.00	0.00	0.00	171.00	<i>Staff Rate: 38.00</i>
								<i>First Data Request</i>
<i>Work Code 198 MISCELLANEOUS</i>								
LAC CONAUGHTY	09/16/05	BT	0.50	18.50			18.50	
								Rate: 37.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			0.50	18.50	0.00	0.00	18.50	
<i>Work Code 310 MISCELLANEOUS</i>								
RHJ JACKSON	09/19/05	BT	0.75	138.75			138.75	
								Rate: 185.00

Client ID: 548 PLANTATION BAY UTILITY COMPANY Engagement: GEN General

For the Dates: 1/01/1980 - 9/30/2005

Detail Worksheet

10/06/2005 1:15:58 PM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Work Code 310 MISCELLANEOUS Total:			0.75	138.75	0.00	0.00	138.75	<i>Staff 1st Data Req</i>
Work Code 901 TELEPHONE								
ALL Staff	09/13/05	BX	0.00	8.85			8.85	
Work Code 901 TELEPHONE Total:			0.00	8.85	0.00	0.00	8.85	
Work Code 904 XEROX								
ALL Staff	09/30/05	BX	0.00	10.60			10.60	
Work Code 904 XEROX Total:			0.00	10.60	0.00	0.00	10.60	
Work Code 909 FAXES								
ALL Staff	09/16/05	BX	0.00	8.50			8.50	
Work Code 909 FAXES Total:			0.00	8.50	0.00	0.00	8.50	
Work Code 2400 RATE CASE ADMIN-CLIENT CONFE								<i>Phone Conf. re Staff 1st Data Request</i>
RCN NIXON	09/28/05	BT	3.00	555.00			555.00	Rate: 185.00
Work Code 2400 RATE CASE ADMIN-CLIENT C			3.00	555.00	0.00	0.00	555.00	
Work Code 2500 RATE CASE-REVIEW/ANSWER INTE								
PED DeCHARIO	09/13/05	BT	7.50	975.00			975.00	Rate: 130.00
PED DeCHARIO	09/14/05	BT	4.00	520.00			520.00	Rate: 130.00
RCN NIXON	09/15/05	BT	3.00	555.00			555.00	Rate: 185.00
RCN NIXON	09/22/05	BT	2.00	370.00			370.00	Rate: 185.00
RCN NIXON	09/23/05	BT	1.50	277.50			277.50	Rate: 185.00
RHJ JACKSON	09/26/05	BT	3.00	555.00			555.00	Rate: 185.00
PED DeCHARIO	09/27/05	BT	2.00	260.00			260.00	Rate: 130.00
RHJ JACKSON	09/27/05	BT	5.00	925.00			925.00	Rate: 185.00
PED DeCHARIO	09/28/05	BT	8.00	1,040.00			1,040.00	Rate: 130.00
RHJ JACKSON	09/28/05	BT	1.50	277.50			277.50	Rate: 185.00
PED DeCHARIO	09/29/05	BT	8.00	1,040.00			1,040.00	Rate: 130.00
RHJ JACKSON	09/29/05	BT	0.75	138.75			138.75	Rate: 185.00
PED DeCHARIO	09/30/05	BT	4.00	520.00			520.00	Rate: 130.00
Work Code 2500 RATE CASE-REVIEW/ANSWE			50.25	7,453.75	0.00	0.00	7,453.75	
Work Code 2550 RATE CASE-REVIEW/RESPOND STA								<i>Staff First Data Request</i>
RCN NIXON	09/23/05	BT	2.60	462.50			462.50	Rate: 185.00
Work Code 2660 RATE CASE-REVIEW/RESPO			2.50	462.50	0.00	0.00	462.50	
Client 548 Total:			1,591.25	82,287.28	72,683.12	-839.21	8,844.96	

*Unbilled charges
 October, 2005*

Client: 548 PLANTATION BAY UTILITY COMPANY
 Alpha: PLANTATION
 Owner: RCN NIXON
 Biller: RCN NIXON
 Office: MAIN Main Office
 Group: ALL

Engage: GEN General
 Contract Amount \$0.00
 Biller: RCN NIXON
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	10/01/05		1,591.25	82,287.28	81,428.07	-639.21	0.00		R
Oct 2005									
Work Code 197 TYPING									
DID DeCHARIO	10/04/05	BT	0.50	19.00			19.00		Rate: 38.00
DID DeCHARIO	10/06/05	BT	0.50	19.00			19.00		Rate: 38.00
DID DeCHARIO	10/07/05	BT	0.25	9.50			9.50		Rate: 38.00
Work Code 197 TYPING Total:			1.25	47.50	0.00	0.00	47.50		
Work Code 198 MISCELLANEOUS									

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
DID DeCHARIO	10/04/05	BT	0.25	9.50			9.50		
								Rate:	38.00
DID DeCHARIO	10/06/05	BT	0.25	9.50			9.50		
								Rate:	38.00
DID DeCHARIO	10/07/05	BT	0.25	9.50			9.50		
								Rate:	38.00
DID DeCHARIO	10/10/05	BT	0.25	9.50			9.50		
								Rate:	38.00
Work Code 198 MISCELLANEOUS Total:			1.00	38.00	0.00	0.00	38.00		
Work Code 901 TELEPHONE									
ALL Staff	10/13/05	BX	0.00	51.46			51.46		
Work Code 901 TELEPHONE Total:			0.00	51.46	0.00	0.00	51.46		
Work Code 904 XEROX									
ALL Staff	10/31/05	BX	0.00	145.20			145.20		
Work Code 904 XEROX Total:			0.00	145.20	0.00	0.00	145.20		
Work Code 905 FEDERAL EXPRESS									
ALL Staff	10/06/05	BX	0.00	13.34			13.34		
ALL Staff	10/07/05	BX	0.00	13.34			13.34		
ALL Staff	10/07/05	BX	0.00	18.33			18.33		
ALL Staff	10/10/05	BX	0.00	9.25			9.25		
Work Code 905 FEDERAL EXPRESS Total:			0.00	54.26	0.00	0.00	54.26		
Work Code 909 FAXES									
ALL Staff	10/07/05	BX	0.00	3.00			3.00		
ALL Staff	10/07/05	BX	0.00	3.00			3.00		
ALL Staff	10/10/05	BX	0.00	8.50			8.50		
Work Code 909 FAXES Total:			0.00	14.50	0.00	0.00	14.50		
Work Code 2400 RATE CASE ADMIN-CLIENT CONFERENCE									
RCN NIXON	10/11/05	BT	2.00	370.00			370.00		
								Rate:	185.00
RCN NIXON	10/25/05	BT	2.00	370.00			370.00		
								Rate:	185.00
Work Code 2400 RATE CASE ADMIN-CLIENT CONFERENCE Total:			4.00	740.00	0.00	0.00	740.00		
Work Code 2500 RATE CASE-REVIEW/ANSWER INTERVIEW									
PED DeCHARIO	10/03/05	BT	5.00	650.00			650.00		
								Rate:	130.00
PED DeCHARIO	10/04/05	BT	8.00	1,040.00			1,040.00		
								Rate:	130.00
PED DeCHARIO	10/05/05	BT	2.00	260.00			260.00		
								Rate:	130.00
JLC CARLSTEDT	10/06/05	BT	0.50	82.50			82.50		
								Rate:	165.00
PED DeCHARIO	10/06/05	BT	4.00	520.00			520.00		
								Rate:	130.00
PED DeCHARIO	10/07/05	BT	4.00	520.00			520.00		
								Rate:	130.00

For the Dates: 1/01/1980 - 10/31/2005

Cronin, Jackson, Nixon & Wilson, CPA's

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
PED DeCHARIO	10/10/05	BT	4.00	520.00			620.00		
								Rate: 130.00	
PED DeCHARIO	10/25/05	BT	6.00	780.00			780.00		
								Rate: 130.00	
DID DeCHARIO	10/26/05	BT	0.50	19.00			19.00		
								Rate: 38.00	
PED DeCHARIO	10/26/05	BT	8.00	1,040.00			1,040.00		
								Rate: 130.00	
DID DeCHARIO	10/27/05	BT	0.50	19.00			19.00		
								Rate: 38.00	
PED DeCHARIO	10/27/05	BT	9.25	1,202.50			1,202.50		
								Rate: 130.00	
<i>Work Code 2600 RATE CASE-REVIEW/ANSWE</i>			51.75	6,853.00	0.00	0.00	6,853.00		
<i>Work Code 2501 RATE CASE-REVIEW/COMPILE DOC</i>									
RCN NIXON	10/03/05	BT	4.00	740.00			740.00		
								Rate: 185.00	
RCN NIXON	10/04/05	BT	4.00	740.00			740.00		
								Rate: 185.00	
RCN NIXON	10/05/05	BT	2.00	370.00			370.00		
								Rate: 185.00	
RCN NIXON	10/06/05	BT	3.00	555.00			555.00		
								Rate: 185.00	
RCN NIXON	10/10/05	BT	5.00	925.00			925.00		
								Rate: 185.00	
RCN NIXON	10/11/05	BT	1.00	185.00			185.00		
								Rate: 185.00	
RCN NIXON	10/19/05	BT	5.00	925.00			925.00		
								Rate: 185.00	
RCN NIXON	10/24/05	BT	7.00	1,295.00			1,295.00		
								Rate: 185.00	
RCN NIXON	10/25/05	BT	5.00	925.00			925.00		
								Rate: 185.00	
RCN NIXON	10/31/05	BT	4.00	740.00			740.00		
								Rate: 185.00	
<i>Work Code 2501 RATE CASE-REVIEW/COMPIL</i>			40.00	7,400.00	0.00	0.00	7,400.00		
Client 648 Total:			1,689.25	87,411.20	81,428.07	-839.21	16,143.92		