

# JS - Kings Cove Water and Sewer

Docket No. 060368-WS

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

Lake County, Florida

# **VOLUME 1**

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005 Projected Rate Year Ending December 31, 2007 Year-End Balances and 13-Month Averages

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Aqua Utilities Florida, Inc.

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# JS - Kings Cove RATE BASE

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## **Schedule of Water Rate Base**

Florida Public Service Commission

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JS - Kings Cove Docket No. 060368-WS Schedule: Page:

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 age: 1 of 1

Preparer:

Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	• •	Histor	ical Base Year	2005	Intermediate		Projected Tes		
		Average		Adjusted		Adjusted		Adjusted	0 "
Line		Balance		Average		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	587,900	(275,686)	312,214	6,422	318,636	22,290	340,926	A-5
2	Utility Land & Land Rights	1,901	0	1,901	0	1,901	0	1,901	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(148,871)	20,270	(128,600)	(10,724)	(139,324)	(10,659)	(149,983)	A-9
6	Less: CIAC	(95,840)	(3,785)	(99,625)	(1,838)	(101,463)	(900)	(102,363)	A-12
7	Accumulated Amortization of CIAC	49,825	(5,173)	44,652	3,135	47,787	3,564	51,352	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	11,937	11,937	(584)	11,353	8,134	19,487	A-17
12	Total Rate Base	394,916	(252,437)	142,479	(3,590)	138,889	22,430	161,319	•

### Schedule of Sewer Rate Base

JS - Kings Cove Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

## Florida Public Service Commission

Schedule:

A-2

Page:

1 of 1

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
			ical Base Year		Intermediate		Projected Te		
		Average		Adjusted		Adjusted		Adjusted	0 "
Line		Balance		Average		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	522,826	(114,419)	408,407	33,313	441,720	67,739	509,459	A-6
2	Utility Land & Land Rights	13,314	0	13,314	0	13,314	0	13,314	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	. 0	0	0	
5	Less: Accumulated Depreciation	(219,197)	8,909	(210,287)	(14,292)	(224,579)	(8,705)	(233,284)	A-10
6	Less: CIAC	(160,230)	(7,002)	(167,232)	(2,783)	(170,015)	(1,299)	(171,314)	A-12
7	Accumulated Amortization of CIAC	105,679	(16,601)	89,079	5,625	94,704	6,648	101,352	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	9,777	9,777	(197)	9,580	8,548	18,127	A-17
12	Total Rate Base	262,393	(119,335)	143,058	21,666	164,724	72,931	237,655	

# Schedule of Adjustments to Rate Base

# Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ending 12/31/05
Interim [ X ] Final [ ]
Historical [ X ] Projected [ ]

Schedule: A-3 Page: 1 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE	( ^)	(4.4.400)	A-5, A-6
2	Additions and retirements	(275,686)	(114,420)	
3	Total Adiostropata	(275,696)	/114 /10)	
4 5	Total Adjustments	(275,686)	(114,419)	
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	7, 0, 7, 0
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	Ū	•	
8	Order	0	0	
9	Total Adjustments	0	0	
10	·			
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16 17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	20,270	8,909	A-9, A-10
10	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	20,210	0,505	
19	Order	0	0	
20	Total Adjustments	20,270	8,909	
21				
22	(-)CIAC			A-12
23	New connections	(3,785)	(7,002)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	0	0	
25	Total Adjustments	(3,785)	<u>(7,002)</u>	
26	ACCURAGE ATER AMORTIZATION OF GIAC			
27 28	ACCUMULATED AMORTIZATION OF CIAC Amortization	/F 172\	/16 601)	A-14
20	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(5,173)	(16,601)	
29	Order	0	0	
30		(5,173)	(16,601)	
31	•	(4) 11 17	(14,421)	
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37 38	(-)ADVANCES FOR CONSTRUCTION			A 46
39	· ·	0		A-16
40	Not Applicable		0	
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	11,937	9,777	73-17
43		11,507		
44	OTHER			
45	Not Applicable	0	0	
46	• •		<del></del>	
47	TOTAL RATE BASE ADJUSTMENTS	(252,437)	(119,335)	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ending 12/31/06

Schedule Year Ending 12/31, Interim [] Final [X] Historical [] Projected [X]

Schedule: A-3 Page: 2 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line	Description	Water	Sewer	Supporting
No.	Description UTILITY PLANT IN SERVICE	Average	Average	Schedules A-5, A-6
2	Additions and retirements	6,422	33,313	A-5, A-6
3	Additions and retirements	0,722		
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	,
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and		<del></del>	
8	amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(10,724)	(14,292)	
15				
16	(-)CIAC	(4.000)	(0.700)	A-12
17	New connections	(1,838)	(2,783)	
18 19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization Amortization of CIAC	3,135	5,625	A-14
21	Amortization	3,133		
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24	TOC Approacio			
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0		
27	. ,	<del></del>	<del></del>	
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(584)	(197)	
33				
34	OTHER	<del></del>	<del></del>	
35	Not Applicable	0	0	
36	TOTAL DATE DACE AD ILICTAINTS	(0.500)	04.000	
37	TOTAL RATE BASE ADJUSTMENTS	(3,590)	21,666	

## UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

## **UPIS Sewer Note:**

Install handrails and safety equipment at the wastewater treatment plant. Replace the safety fencing around the plant. Replacements of collection lines, upgrades to lift stations and manholes.

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Interim[] Final[X]
Historical[] Projected[X]

Schedule: A-3 Page: 3 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE Additions and retirements	20.000	67.720	A-5, A-6
2	Additions and retirements	22,290	67,739	
3 4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0		A-3, A-0
6	radiions and retirements			
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and		<del></del>	
8	amortization	0	0	
9			<del></del>	
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(10,659)	(8,705)	
15	(10140			
16	(-)CIAC New connections	(000)	(4.000)	A-12
17 18	New connections	(900)	(1,299)	
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	3,564	6,648	· ^-14
21	, and a second	0,004		
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable		0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27		-	<u> </u>	
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0_	
30	WORKING CARITAL ALL CHANGE			
31	WORKING CAPITAL ALLOWANCE		0.540	A-17
32 33	Based on Balance Sheet method	8,134	8,548	
34	OTHER			
35	Not Applicable	0	0	
36	. tos / tpprioubio			
	TOTAL RATE BASE ADJUSTMENTS	22,430	72,931	
			, 2,00	

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

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

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 1 of 2

Preparer: Robert M. Griffin

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

aria, o	(1)	(2)	(3)
		Water	Sewer
Line	Description	Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin with the date that ra	ite base was last est	tablished by PSC
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
3	12/31/34 Balance		Ü
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	4000		
4.4	1996		
14	Additions		
15	Retirements		
16 17		<del></del>	
17	12/31/96 Balance		U
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	227,038	357,371
	1998		
22	Additions	0	0
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	227,038	357,371
		,	
	1999		
26	Additions	9,451	13,315
27	Retirements	0	0
. 28	Adjustments	0	270.696
29	12/31/99 Balance	236,489	370,686

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

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

	(1)	(2)	(3)
		Water	Sewer
Line No.	Description	Year End	Year End
	Description	Balance	Balance
	2000		
30	Additions	0	0
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	236,489	370,686
0.4	2001	• • • • •	
34	Additions	34,094	16,367
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	270,583	387,053
38	2002 Additions	58,079	9,626
39	Retirements	0	(200)
40	Adjustments	0	0
41	12/31/02 Balance	328,662	396,479
	2003		
42	Additions	4,632	428
43	Retirements	(9,451)	(13,804)
44	Adjustments	0_	0
45	12/31/03 Balance	323,843	383,103
46	2004 Additions	00.700	00.040
47	Retirements	28,706	23,316
48	Adjustments	0 0	0
49	12/31/04 Balance	352,549	406,419
10	2005	302 <sub>1</sub> 04 <del>3</del>	400,419
50	Additions	10,857	21,952
51	Retirements	(241)	(428)
52	Adjustments	(51,955)	2,266
53	12/31/05 Balance	311,210	430,209
<b>5</b> 4	2006		
54	Additions	22,328	94,499
55 50	Retirements	(2,912)	(13,563)
56	Adjustments	5,942	5,712
57	12/31/06 Balance	336,568	516,857
58	2007 Additions	13,624	14.000
59	Retirements		14,000
60	Adjustments	(2,456) 2,913	(2,773)
61	12/31/07 Balance	350,650	2,801 530,885
٥,		330,030	550,665
	Supporting Schedules: A-5, A-6 (pp 2-5)		

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS
Test Year Ending December 31 of

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule:

A-5 1 of 5

Page: Preparer:

Robert M. Griffin

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

		(1)	(2) Historica	(3) al Base Ye	(4) ar 2005	(5) Interme	(6) ediate Yea	(7) r 2006	(8) (9) (10) Projected Rate Year 2007			
Line	Acct		Adjusted	Non-Use	ed & Useful	Adjusted	Non-Use	ed & Useful	Adjusted	Non-Us	ed & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount	
1	INITANIC	IBLE PLANT										
2	301.1	Organization	0	0.00%	0	0	0.00%	0	. 0	0.00%	0	
3	302.1	Franchises	918	0.00%	ő	918	0.00%	ŏ	918	0.00%	ő	
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ő	0	0.00%	ŏ	0	0.00%	ő	
5		E OF SUPPLY & PUMPING PLANT	U	0.0070	Ŭ		0.0078	ŭ	J	0.0070	Ū	
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	304.2	Structures & Improvements	0	0.00%	ő	0	0.00%	ő	. 0	0.00%	ŏ	
8	305.2	Collect, & Impound Reservoirs	ő	0.00%	ŏ	ŏ	0.00%	ŏ	0	0.00%	0	
9	306.2	Lake, River & Other Intakes	ő	0.00%	ő	Ŏ	0.00%	ŏ	Ö	0.00%	Ö	
10	307.2	Wells & Springs	10,369	0.00%	ő	10,600	0.00%	Ö	10,600	0.00%	0	
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ő	0	0.00%	ŏ	0	0.00%	Ö	
12	309.2	Supply Mains	1,448	0.00%	ŏ	1,448	0.00%	ő	1,448	0.00%	ŏ	
13	310.2	Power Generation Equipment	18,276	0.00%	ŏ	18,276	0.00%	ŏ	18.276	0.00%	ő	
14	311.2	Pumping Equipment	12,590	0.00%	ŏ	12,590	0.00%	ŏ	12,590	0.00%	Ő	
15	339.2	Other Plant & Misc. Equipment	72,000	0.00%	ŏ	0	0.00%	ő	0	0.00%	Õ	
16		TREATMENT PLANT	v	0.0070	0	Ĭ	0.0070	ĭ	J	0.0070	·	
17	303.3	Land & Land Rights	1,901	0.00%	0	1,901	0.00%	0	1,901	0.00%	0	
18	304.3	Structures & Improvements	109.883	0.00%	0	105,883	0.00%	ő	108.356	0.00%	0	
19	311.3	Pumping Equipment	2,421	0.00%	ŏ	2,421	0.00%	ŏ	2,421	0.00%	Ö	
20	320.3	Water Treatment Equipment	608	0.00%	o i	552	0.00%	ő	552	0.00%	ő	
21	339.3	Other Plant & Misc. Equipment	14,214	0.00%	ő	14,214	0.00%	ő	14,214	0.00%	ŏ	
22		MISSION & DISTRIBUTION PLANT	,_, .	0.0070	ŭ	, .,	0.0070	Ĭ	,	0.00,0	·	
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
24	304.4	Structures & Improvements	Ō	0.00%	ō	o	0.00%	ō	0	0.00%	ō	
25	311.4	Pumping Equipment	0	0.00%	o l	0	0.00%	ō	0	0.00%	0	
26	330.4	Distr. Reservoirs & Standpipes	25,219	0.00%	ő	25,219	0.00%	ō	25,219	0.00%	ō	
27	331.4	Transm. & Distribution Mains	53,116	0.00%	0	58,904	0.00%	0	68,843	0.00%	. 0	
28	333.4	Services	6,047	0.00%	0	6,047	0.00%	0	6,047	0.00%	0	
29	334.4	Meters & Meter Installations	10,684	0.00%	0	15,972	0.00%	ō	19,493	0.00%	0	
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0	
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0:00%	0	
32	339.4	Other Plant & Misc, Equipment	0	0.00%	Ō	0	0.00%	Ō	0	0.00%	0	
33	GENER	AL PLANT										
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
35	304.5	Structures & Improvements	807	0.00%	0	807	0.00%	0	807	0.00%	0	
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
37	340.51	Computer Equipment	451	0.00%	0	3,476	0.00%	0	9,833	0.00%	0	
38	341.5	Transportation Equipment	28,432	0.00%	0	24,468	0.00%	0	24,468	0.00%	0	
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
40	343.5	Tools, Shop & Garage Equipment	245	0.00%	0	354	0.00%	0	354	0.00%	0	
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
42	345.5	Power Operated Equipment	0	0.00%	. 0	0	0.00%	0	0	0.00%	0	
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
44	347.5	Miscellaneous Equipment	2,600	0.00%	0	2,600	0.00%	0	2,600	0.00%	0	
45	348.5	Other Tangible Plant	13,886	0.00%	0	13,886	0.00%	0	13,886	0.00%	0	
46	тот	AL	314,115		0	320,537		0	342,827		0	
	Total Land and Land Rights		1,901	•	0	1,901	•	0	1,901			
	TOTAL	Land and Early (Vigina				1,501			1,301		0	

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

A CONTRACT OF THE STATE OF THE

		(1)	(2)	(3)	(4)	(E)	(6)	/7)	(0)	(0)	(10)	(11)	(12)	(13)	(14)	(15)
Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Average
No	. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTAN	GIBLE PLANT														
2		Organization	n	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOUR	CE OF SUPPLY & PUMPING PLANT			•	•	•	•	•	•						
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.0		Wells & Springs	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0		0	0	0	0	0		0	0
	309.2 310.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448 18,276
	310.2	Power Generation Equipment Pumping Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	12,590
	339.2	Other Plant & Misc. Equipment	12,590 0	12,590 0	12,590 0	12,590 0	12,590	12,590	12,590	12,590 0	12,590 0	12,590 0	12,590 0	12,590 0	12,590 0	12,390
		R TREATMENT PLANT	U	U	U	Ų	0	0	0	U	U	U	U	U	U	Ū
	303.3	Land & Land Rights	1,901	1,901	1,901	1,901	1.901	1.901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
	304.3	Structures & Improvements	574,216	574,216	574,216	574,216	587,099	587.098	587.098	160.017	160,017	160.017	160,017	160,017	160,017	386,020
	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
22	TRANS	MISSION & DISTRIBUTION PLANT			•	,	•-	•		•	·	•				
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	330,4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
	331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
	333.4	Services	6,047	6.047	6,047	6,047	6,047	6,047	6,047	6,047	6.047	6,047	6.047	6.047	6,047	6,047
	334.4 335.4	Meters & Meter Installations	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684 0	10,684	10,684 0	10,684	10,684 0	10,684 0
	336.4	Hydrants Backflow Prevention	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		RAL PLANT	U	V	U	U	U	v	U	U	U	U	v	U	U	Ü
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_	304.5	Structures & Improvements	807	807	807	807	807	807	807	807	807	807	807	807	807	807
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0 -	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	354	354	354	354	354	354	354	354	354	245
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
40	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46	TOT	AL	779,631	779,631	779,631	779,390	789,647	790,246	790,246	363,165	363,165	363,165	363,165	363,165	363,165	589,801
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

### Schedule of Water Plant in Service By Primary Account-

Schedule of Water Plant in S Test Year Average balance JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

### Florida Public Service Commission

Schedule: A-5

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Page:

Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	GIBLE PLANT														
2 301.1	Organization	0	n	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4 339.1	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	510	0	0
	CE OF SUPPLY & PUMPING PLANT	v	v	·	·	Ū	v	•	ŭ	v	Ü	Ŭ	•	•	
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	ō	ő	ō	ō	0	ō	ō	ő	ō	0	0	Ō	0	0
8 305.2	Collect. & Impound Reservoirs	0	Ö	ő	Ô	ő	ō	Õ	0	Ö	0	ō	0	0	0
9 306.2	Lake, River & Other Intakes	0	Ō	Ō	ō	Ō	0	0	Ō	Ō	0	0	0	0	0
10 307.2	Wells & Springs	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13 310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14 311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT														
17 303.3	Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18 304.3	Structures & Improvements	160,017	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	109,883
19 311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20 320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21 339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
	MISSION & DISTRIBUTION PLANT														_
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	. 0	0	0	0	. 0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27 331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
28 333.4	Services	6,047	6.047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29 334.4	Meters & Meter Installations	10,684	10,684	10.684	10,684	10,684	10,684	10.684	10,684	10,684	10,684	10,684	10,684	10,684	10,684 0
30 335,4 31 336,4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Backflow Prevention Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	AL PLANT	U	0	U	0	0	0	0	0	U	U	U	0	U	U
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	807	807	807	807	807	807	807	807	807	807	807	807	807	807
36 340.5	Office Furniture & Equipment	0.07	0	0	0	0	0,	0	0	0	007	0	0	0	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	220	1,450	1.833	2.357	451
38 341.5	Transportation Equipment	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
39 342.5	Stores Equipment	07,007	0.,007	07,001	0,,001	0	Δ4,100	0	0	0	21,100	0	0	0 .,.0	0
40 343.5	Tools, Shop & Garage Equipment	ñ	ů	ő	ő	354	354	354	354	354	354	354	354	354	245
41 344.5	Laboratory Equipment	ŏ	0	Ö	0	0	0	0	0	0	0	0	0	0	. 0
42 345.5	Power Operated Equipment	ō	ō	ő	ō	ő	ő	ő	ŏ	ő	ő	ő	ŏ	ő	0
43 346.5	Communication Equipment	Ō	Ö	ō	Ö	ō	ō	ō	Ō	ō	ō	Ō	Ö	ō	0
44 347.5	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45 348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46 TOT	AL	365,432	311,120	311,120	310,879	308,253	308,853	308,853	308,853	308,853	309,073	310,303	310,686	311,210	314,115
47	Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

Schedule: A-5

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Page: Preparer: Robert M. Griffin

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

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Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 18	ITANG	SIBLE PLANT														
2 30	01.1	Organization	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
3 30	02.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4 33	39.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		E OF SUPPLY & PUMPING PLANT													_	
	03.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	04.2	Structures & Improvements	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	05.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	06.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	10.000
	07.2	Wells & Springs	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600 0	10,600
	38.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	•	1,448
12 30		Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	18,276
	10.2	Power Generation Equipment	18,276	18.276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	12,590
14 3		Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590 0	12,590 0	12,590
	39.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	. 0	U	U	Ū
		TREATMENT PLANT							4.004	4.004	4.004	4.004	4.004	1,901	1,901	1,901
	03.3	Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901 105,705	1,901 105,705	105,705	108,028	105.883
	04.3	Structures & Improvements	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	2,421	2,421	2,421	2,421	2,421
	11.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421 552	2,421 552	552	552	552	552	552
	20.3	Water Treatment Equipment	552	552	552	552	552	552	552			14,214	14,214	14,214	14,214	14,214
	39.3	Other Plant & Misc. Equipment MISSION & DISTRIBUTION PLANT	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	17,217
			n	•	•	0	0	0	0	0	Ω	0	0	n	n	0
	03.4 04.4	Land & Land Rights Structures & Improvements	ų n	0	0	0	0	0	0	0	0	0	n	0	Ô	0
			0	0	0	0	0	0	0	0	0	0	0	ő	0	n
25 3° 26 33	30.4	Pumping Equipment	•	-	-	-	•	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
	31.4	Distr. Reservoirs & Standpipes Transm. & Distribution Mains	25,219	25,219	25,219	25,219	25,219		59,133	59,133	59,133	62,103	62,103	62,103	65,073	58,904
	33.4	Services	56,163 6,047	56,163 6,047	56,163 6,047	56,163 6,047	56,163 6,047	56,163 6,047	6.047	6,047	6,047	6,047	6.047	6,047	6,047	6,047
	34.4	Meters & Meter Installations	10,684	15,156	15,189	15,189	15,189	15,189	16,415	16,415	16,415	17,641	17,641	17,641	18,867	15,972
	35.4	Hydrants	10,004	15,150	15,169	15,169	0,109	15,109	10,413	0	10,415	0	11,041	.,,,,,,	0,007	0
	36.4	Backflow Prevention	0	0	0	0	0	0	0	0	o o	n	ñ	ň	ň	0
	39.4	Other Plant & Misc. Equipment	0	0	0	0	Ö	0	ő	ő	Ď	ŏ	Ô	ō	ō	0
		AL PLANT	Ů	•	U	•	•	ŭ	•	·	Ů	•	•	•	•	
	03.5	Land & Land Rights	0	0	0	0	0	0	0	0	n	. 0	0	0	. 0	0
35 30		Structures & Improvements	807	807	80.7	807	807	807	807	807	807	807	807	807	807	807
	10.5	Office Furniture & Equipment	0	0	0	007	0	0	0	0	0	0	0	0	0	0
	10.51	Computer Equipment	2.357	2,357	2,357	2,562	2,562	3,398	3,549	3,549	3,549	3,549	3,549	3,549	8.299	3,476
	11.5	Transportation Equipment	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
	12.5	Stores Equipment	2.,.00	0	0	0	-1,100	0	0	0	0	0	0	0	0	0
40 34		Tools, Shop & Garage Equipment	354	354	354	354	354	354	354	354	354	354	354	354	354	354
	14.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	15.5	Power Operated Equipment	0	0	ő	0	Ö	ŏ	ŏ	ŏ	ō	ō	Ö	0	ō	0
	16.5	Communication Equipment	0	ő	ō	ō	ō	ō	ō	0	Ö	0	0	0	0	0
	17.5	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45 34		Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46	TOT	AL	311,210	315,682	315,715	315,920	315,920	316,756	321,103	321,103	321,103	325,299	325,299	325,299	336,568	320,537
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
47		Sociolal Latio & Lang Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,501	1,301	1,301	1,301	1,301	.,501	.,507	1,501

# Schedule of Water Plant in Service By Primary Account Test Year Average balance

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ending 12/31/07 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5 Page:

5 of 5

Preparer: Robert M. Griffin

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

	/4)				(E)	(6)				(40)		(40)	(40)	74.45	(45)
Line Acct	. (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4 339.1	Other Plant & Misc. Equipment	910	0	0	916	9,0	0	0	0	0	0	910	0	0	0
	CE OF SUPPLY & PUMPING PLANT	J	4	· ·	v	Ū	U	•	0	0	J	•	·	v	•
6 303.2	Land & Land Rights	0	n	0	n	0	0	0	0	0	0	0	0	n	o
7 304.2	Structures & Improvements	0	Õ	Ô	0	0	n	ő	0	n	0	ŏ	ő	0	ō
8 305.2	Collect, & Impound Reservoirs	ō	ñ	Õ	ñ	0	o o	Ď	ő	0	Õ	n	0	0	0
9 306.2	Lake, River & Other Intakes	0	ō	ŏ	ň	0	0	Ď	Ô	Ď	ō	ō	ō	ō	0
10 307.2	Wells & Springs	10,600	10.600	10,600	10.600	10,600	10,600	10,600	10,600	10,600	10.600	10,600	10,600	10,600	10,600
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13 310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14 311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 WATER	R TREATMENT PLANT				_	_	_	•	_	_					
17 303.3	Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1.901	1,901	1,901	1,901	1,901	1,901	1,901
18 304.3	Structures & Improvements	108,028	108,028	108,028	108,222	108,222	108,222	108,416	108,416	108,416	108,610	108,610	108,610	108,804	108,356
19 311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20 320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21 339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
22 TRANS	SMISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27 331.4	Transm. & Distribution Mains	65,073	65,073	65,073	67,301	67,301	67,301	69,529	69,529	69,529	71,757	71,757	71,757	73,985	68,843
28 333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29 334.4	Meters & Meter Installations	18,867	18,867	18,867	19,237	19,237	19,237	19,607	19,607	19,607	19,977	19,977	19,977	20,347	19,493
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 GENER															
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	807	807	807	807	807	807	807	807	807	807	807	807	807	807
36 340.5	Office Furniture & Equipment	0	0	0	0	0	' 0	0	. 0	0	0	0	0	0	0
37 340.51	Computer Equipment	8,299	8,464	8,682	9,096	9,429	9,692	9,955	10,157	10,337	10,662	10,835	11,002	11,213	9,833
38 341.5	Transportation Equipment	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	354	354	354	354	354	354	354	354	354	354	354	354	354	354
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5 43 346.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	-	0	0	0	0	0	0	0	-	•
	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45 348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46 TOT	AL	336,568	336,733	336,951	340,157	340,490	340,753	343,808	344,010	344,190	347,307	347,480	347,647	350,650	342,827
47	Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Total Land and Land Rights

Florida Public Service Commission

Schedule: Page:

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Preparer: Robert M. Griffin

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				l Base Ye			diate Yea			d Rate Ye	ar 2007 ed & Useful
Line No.	Acct No.	Account Name	Adjusted Balance	%	ed & Useful Adjusted	Adjusted Balance	%	ed & Useful Amount	Adjusted Balance	%	Amount
1		SIBLE PLANT	Dalance	70	Aujusteu	Dalarice		Amount	Dalance	70	Amount
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5 6	353.2	CTION PLANT Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	3,933	0.00%	ő	3,933	0.00%	ő	3,933	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	Ö	0	0.00%	0
9	360.2	Collection Sewers - Force	40,000	0.00%	0	42,690	0.00%	0	49,113	0.00%	C
10	361.2	Collection Sewers - Gravity	21,908	0.00%	0	28,582	0.00%	0	33,197	0.00%	C
11	362.2 363.2	Special Collecting Structures Services to Customers	0 5,000	0.00% 0.00%	0	0 5,000	0.00% 0.00%	0	0 5,000	0.00% 0.00%	0
12 13	364.2	Flow Measuring Devices	5,000	0.00%	ő	5,000	0.00%	Ö	0,000	0.00%	0
14	365.2	Flow Measuring Installations	Ō	0.00%	ŏ	0	0.00%	ő	Ö	0.00%	Č
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
		M PUMPING PLANT			- 1				_		
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	(
18 19	354.3 355.3	Structures & Improvements	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	(
20	370.3	Power Generation Equipment Receiving Wells	626	0.00%	ő	626	0.00%	ő	626	0.00%	(
21	371.3	Pumping Equipment	28,738	0.00%	ő	28,738	0.00%	ő	31,825	0.00%	(
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
23		MENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	13,314	0.00%	0	13,314	0.00%	0	13,314	0.00%	(
25	354.4	Structures & Improvements	235,948	0.00%	0	256,623	0.00%	0	304,125	0.00%	(
26 27	355.4 380.4	Power Generation Equipment Treatment & Disposal Equipment	0 12,634	0.00% 0.00%	0 0	0 12,535	0.00% 0.00%	0	0 12,535	0.00% 0.00%	(
28	381.4	Plant Sewers	12,034	0.00%	0	12,555	0.00%	0	12,555	0.00%	(
29	382.4	Outfall Sewer Lines	ő	0.00%	ŏ	ő	0.00%	0	ő	0.00%	(
30	389.4	Other Plant & Misc. Equipment	3,192	0.00%	0	3,192	0.00%	0	3,192	0.00%	Ċ
31		IMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	(
33 34	354.5 355.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	(
35	371.5	Power Generation Equipment Pumping Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	(
36	374.5	Reuse Distribution Reservoirs	0	0.00%	Ö	Ö	0.00%	0	Ö	0.00%	. (
37	380.5	Treatment & Disposal Equipment	251	0.00%	Ö	251	0.00%	Ö	251	0.00%	Ċ
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	(
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
40		IMED WATER DISTRIBUTION PLANT		0.000/	•		0.000/			0.000/	,
41 42	352.6 353.6	Franchises Land & Land Rights	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	. (
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	(
44	355.6	Power Generation Equipment	ō	0.00%	ő	Ö	0.00%	Ö	ő	0.00%	Ċ
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	.(
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	(
47	371.6	Pumping Equipment	1,048	0.00%	0	1,514	0.00%	0	1,514	0.00%	(
48 49	375.6 389.6	Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment	0	0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	(
		AL PLANT	U	0.00%	U	U	0.00%	٥	٥	0.00%	,
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	(
52	354.7	Structures & Improvements	ő	0.00%	Ö	0	0.00%	ő	Ö	0.00%	Ì
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
54	390.71	Computer Equipment	433	0.00%	0	3,341	0.00%	0	9,453	0.00%	(
55	391.7	Transportation Equipment	5,771	0.00%	0	5,771	0.00%	0	5,771	0.00%	(
56 57	392.7 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
58	393.7 394.7	Laboratory Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	(
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
60	396.7	Communication Equipment	0	0.00%	ő	0	0.00%	0	0	0.00%	(
61	397.7	Miscellaneous Equipment	40,835	0.00%	ő	40,835	0.00%	Ö	40,835	0.00%	·
62	398.7	Other Tangible Plant	8,089	0.00%	0	8,089	0.00%	0	8,089	0.00%	C
				_			_			_	
63	TOT	AL	421,721	-	0	455,034	-	0	522,773	=	
					- 1	12 21 4			40.044		

0

13,314

13,314

0

13,314

0

Test Year Average balance JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule: A-6 Page: 2 of 5

Page: 2 of 5 Preparer: Robert M. Griffin

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

ne Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
o. No. Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBLE PLANT 2 351.1 Organization	0	0	0	0		0	0	0	0	0	0	0	0	n
3 352.1 Franchises	0	0	0	0	0	0	0 0	0	0	0	0	0	0	0
4 389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	ñ	0	Ö
5 COLLECTION PLANT	·	•	•	ŭ	•	·	·	·	ŭ	ŭ	ŭ		•	
353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
354.2 Structures & Improvements	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933
355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	. 0	(
360.2 Collection Sewers - Force	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40.000	40,000	40,000
361.2 Collection Sewers - Gravity	7,759	7,759	7,759	7,759	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	21,90
1 362.2 Special Collecting Structures 2 363.2 Services to Customers	5.000	0	0	0	0	0	0	0	0	0	0	0	0	5,00
2 363.2 Services to Customers 3 364.2 Flow Measuring Devices	5,000 0	5,000	5,000 0	5,000	5,000	5,000 0	5,000 0	5,000	5,000	5,000 0	5,000 0	5,000 0	5,000	5,00
365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	. 0	0	0	0	
389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	n	ő	
SYSTEM PUMPING PLANT	U	v	v	Ü	U	v	U	U	v	U	U	v		
353.3 Land & Land Rights	0	0	0	0	. 0	0	0	0	0	٥	0	0	0	
3 354.3 Structures & Improvements	ō	ŏ	ő	ő	ő	ō	Õ	0	Õ	ő	ő	ō	ō	
355.3 Power Generation Equipment	0.	. 0	0	Ó	Ō	Ô	0	Ō	0	Ó	0	0	0	
370.3 Receiving Wells	626	626	626	626	626	626	626	626	626	626	626	626	626	62
371:3 Pumping Equipment	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,73
389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT														40.04
353.4 Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,31
5 354.4 Structures & Improvements 6 355.4 Power Generation Equipment	449,185	449,185	449,185	449,613	449,185	449,185	449,185	235,948	235,948	235,948	235,948	235,948	235,948	350,80
355.4 Power Generation Equipment 380.4 Treatment & Disposal Equipment	0 12.963	12.063	0 12,963	0 12,535	12.535	12.535	12.535	13.535	12.535	12.535	12.525	0 12,535	0 12,535	12,63
381.4 Plant Sewers	12,903	12,963	12,903	12,555	12,535 0	12,555	12,555	12,00						
382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.4 Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3.192	3,192	3,192	3,192	3,19
RECLAIMED WATER TREATMENT PLAN		0,.52	0,102	0,102	0,102	0,.02	0,102	0,102	0,102	0,102	O, TOE	0,102	0,.52	•1
9 353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	o	0	0	
371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0.5
380.5 Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	25
381.5 Plant Sewers 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
<ul> <li>389.5 Other Plant &amp; Misc. Equipment</li> <li>RECLAIMED WATER DISTRIBUTION PLA</li> </ul>	.NT	0	0	0	0	0	0	0	0	U	0	U	U	
352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	ő	0	ő	ŏ	ñ	Ö	ŏ	o o	õ	ŏ	ő	ő	Ö	
354.6 Structures & Improvements	ō	ō	ő	ŏ	ō	ŏ	ŏ	ő	ō	ŏ	ŏ	ō	ŏ	
355.6 Power Generation Equipment	0	0	o	0	0	0	0	0	0	0	0	0	0	
366.6 Reuse Services	0	0	٥	0	0	0	0	0	0	0	0	0	0	
367.6 Reuse Meters & Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	
371.6 Pumping Equipment	0	0	0	0	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,04
375.6 Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	
389.6 Other Plant & Misc. Equipment GENERAL PLANT	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
353.7 Land & Land Rights	0	0	0	0	0	0	0	٥	۵	0	0	0		
354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	U	
390.7 Office Furniture & Equipment	0	0	٥	0	0	0	0	0	0	ő	0	n	ŏ	
390.71 Computer Equipment	0	0	ő	ŏ	ň	ő	0	0	0	ő	ñ	0	ő	
391.7 Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,77
392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	•
393.7 Tools, Shop & Garage Equipment	t 0	0	0	0	0	0	.0	0	0	0	0	0	0	
394.7 Laboratory Equipment	0	D	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	O	0	0	0	
397.7 Miscellaneous Equipment 398.7 Other Tangible Plant	40,835	40,835	40,835	40,835	40,835	40,835	40.835	40,835	40,835	40,835	40.835	40,835	40,835	40,83
398.7 Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8.089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,08
TOTAL	619,656	619,656	619,656	619,656	641,180	641,180	641,180	427,943	427,943	427,943	427,943	427,943	427,943	536,14
Subtotal Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,31
Subtotal Land & Land Rights	10,014	10,014	.0,017	10,014	15,514	.5,514	.0,014	.0,014	. 5,0	,5,514	- +,017	.5,014	.0,014	10,01

Test Year Average balance JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: A-6 3 of 5

Page:

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

ne Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
10. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	IBLE PLANT	_	_								•		0	0	
351.1 352.1	Organization Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 389.1	Other Plant & Misc. Equipment	ő	ŏ	ő	Ö	ő	ő	. 0	ő	ő	ŏ	ō	ō	0	
5 COLLEC	CTION PLANT														
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	2 022	2.02
7 354.2	Structures & Improvements	3,933	3,933	3,933	3,933	3,933	3,933	3,933 0	3,933	3,933	3,933	3, <b>933</b> 0	3,933 0	3,933 0	3,93
8 355.2 9 360.2	Power Generation Equipment Collection Sewers - Force	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40.00
0 361.2	Collection Sewers - Gravity	7,759	7,759	7,759	7,759	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	21,90
1 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 363.2	Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,00
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 365.2 5 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PUMPING PLANT	U	Ü	U	v	U	· ·	J	v	Ū	v	Ü		-	
7 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	6
0 370.3 1 371,3	Receiving Wells Pumping Equipment	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	626 28,738	28.7
2 389.3	Other Plant & Misc. Equipment	26,736	20,730	20,730	20,730	20,730	20,730	20,730	26,730	20,730	20,730	20,730	20,730	20.700	20,71
	MENT AND DISPOSAL PLANT	ŭ	•	Ü	ŭ	Ü	ū	•	•	-	-	-	-		
4 353.4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,3
5 354.4	Structures & Improvements	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,9
6 355.4	Power Generation Equipment	0	0	0	0	0	0	0	40.525	0	0 12,535	0 12,535	0 12,535	0 12,535	12,6
7 380.4 8 381.4	Treatment & Disposal Equipment Plant Sewers	12,963 0	12,963 0	12,963 0	12,535 0	12,535 0	12,535 0	12.535 0	12,535 0	12,535 0	12,535	12,555	12,333	12,555	12,0
9 382.4	Outfall Sewer Lines	0	0	0	0	ő	ő	0	0	Ö	0	ō	ő	ō	
0 389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3.192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,1
	MED WATER TREATMENT PLANT														
353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5 4 355.5	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 371.5	Pumping Equipment	0	0	0	0	0	ő	0	0	ő	ő	ő	ŏ	ő	
6 374.5	Reuse Distribution Reservoirs	ő	ő	ő	ŏ	ō	ō	ō	ō	0	0	0	0	0	
7 380.5	Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	2
8 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 389.5 0 RECLAI	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	U	U	
1 352.6	MED WATER DISTRIBUTION PLANT Franchises	n	0	0	0	0	0	0	0	0	0	a	0	0	
2 353.6	Land & Land Rights	ő	o	ŏ	ő	ő	ő	ŏ	ŏ	ŏ	ō	Ö	ō	0	
3 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	.0	0	
5 366.6 6 367.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 367.6 7 371.6	Reuse Meters & Meter Installations Pumping Equipment	0	0	0	0	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,0
8 375.6	Reuse Transmission & Distr. Sys.	0	0	0	ő	0	0	0	0	0	0	0	0	0	
9 389.6	Other Plant & Misc. Equipment	Ō	Ō	ō	ō	0	0	0	0	0	0	0	0	0	
	AL PLANT								_	_	_	_		_	
1 353.7	Land & Land Rights	0	0	0	0	0	. 0	0	0	0	0	0	0	0	
2 354.7 3 390.7	Structures & Improvements Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	212	1,394	1,762	2,266	4
5 391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5.771	5.771	5,771	5,771	5,771	5,771	5.7
5 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 393.7	Tools, Shop & Garage Equipment	0	0	0	0	- 0	0	0	0	0	0	0	0	0	
8 394.7	Laboratory Equipment	0	0	0	0	0	0	0	, O	0	0	0	0	0	
9 395.7 9 396.7	Power Operated Equipment Communication Equipment	0	0	0	0	0	0	. 0	0	0	0	0	0	0	
397.7	Miscellaneous Equipment	40.835	40,835	40,835	40.835	40,835	40,835	40,835	40.835	40,835	40,835	40.835	40.835	40,835	40,8
2 398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8.0
	-							407.010	107.040	107.540	420 4EE	420 227	420 705	420 200	421,7
з тоти		406,419	406,419	406,419	405,991	427,943	427,943	427,943	427,943	427,943	428,155	429,337	429,705	430,209	
4	Subtotal Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13.314	13,314	13,314	13,314	13,314	13,314	13,314	13,3

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical [ ] Projected [ X ] Expl.

Schedule: Page: 4 of 5

rage: 4 to 3
Preparer: Robert M. Griffin
Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	SIBLE PLANT	_	_										_	_	
2 351.1 3 352.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	(
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	0	
	CTION PLANT	U	U	U	0	0	0	0	U	U	U	U	U	U	,
6 353.2	Land & Land Rights	0	0	n	0	o	0	n	n	0	a	a	0	0	
7 354.2	Structures & Improvements	3,933	3.933	3.933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,93
8 355.2	Power Generation Equipment	0	0	0,000	0	0,000	0	0	0	0	0	0	0	0	(
9 360.2	Collection Sewers - Force	40.000	40,000	40,000	40,000	40,000	40,000	42,914	42,914	42,914	45,828	45,828	45,828	48,742	42,69
10 361.2	Collection Sewers - Gravity	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	33,197	28,58
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 363.2	Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,00
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	1
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	σ	0	0	0	0	0	0	
15 389.2	Other Plant & Misc. Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	,
	M PUMPING PLANT			•						_			. 0	0	
17 353.3 18 354.3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	. 0	0	
19 355.3	Power Generation Equipment	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
20 370.3	Receiving Wells	626	626	626	626	626	626	626	626	626	626	626	626	626	626
21 371.3	Pumping Equipment	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738
22 389.3	Other Plant & Misc. Equipment	20,730	20,730	20,730	20,756	20,730	20,730	0	28,730	26,730	20,738	20,730	20,730	0,730	20,100
	MENT AND DISPOSAL PLANT	v	Ü	J	v	Ū	v	U	Ü	•	v	•	v	U	
24 353.4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13.314	13,314	13,314	13.314	13,314	13,314	13,314	13,314	13,314
25 354.4	Structures & Improvements	235,948	235,948	235,948	235,948	235,948	235,948	258,346	258,346	258,346	280,744	280,744	280,744	303,142	256.623
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 380.4	Treatment & Disposal Equipment	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,53
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	. (
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	(
30 389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3.192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
	IMED WATER TREATMENT PLANT														
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	C
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
34 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
35 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	. 0	Ç
36 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	(
37 380.5	Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	251
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	(
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
40 RECLA 41 352.6	IMED WATER DISTRIBUTION PLANT Franchises	0	0	0	0	0	0		0	0	0	0	0	٥	(
41 352.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	7
43 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
44 355.6	Power Generation Equipment	0	Ö	0	0	0	0	0	0	0	0	0	0	0	
45 366.6	Reuse Services	Õ	ő	0	0	0	ő	0	0	0	0	0	Ô	ő	ì
46 367.6	Reuse Meters & Meter Installations	0	ŏ	ő	Ď	0	ő	ő	0	ő	ő	o o	ő	ŏ	ò
47 371.6	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1.514
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
49 389.6	Other Plant & Misc. Equipment	ō	ō	ō	ō	ō	ō	ŏ	0	ō	ō	ō	ō	ō	(
50 GENER	AL PLANT						•								
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
53 390.7	Office Furniture & Equipment	0	0	Đ	0	0	0	0	0	0	0	0	0	0	(
54 390.71	Computer Equipment	2,266	2,266	2,266	2,463	2,463	3,267	3,411	3,411	3,411	3,411	3,411	3,411	7,978	3,34
55 391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,77
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
57 393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
59 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	40.00
61 397.7	Miscellaneous Equipment	40.635	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,838
62 398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089
63 TOT	Al	430,209	430,209	430,209	430,406	430,406	431,210	456,666	456,666	456,666	481,978	481,978	481,978	516,857	455,034
		- A Transfer													
64	Subtotal Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314

Test Year Average balance JS - Kings Cove

Docket No. 060368-WS

Schedule: Page: 5 of 5 Preparer: Robert M, Griffin

Schedule Year Ending 12/31/07 Historical [ ] Projected [ X ]

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

provide the second provide the second of the second of

March   Marc	(1) Line Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Information			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
351   Content Planck Mist. Experiment   0   0   0   0   0   0   0   0   0															
SSP   Differ Plant A Mine Explanment   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									_			•		-	0
SCALECTION PLANT			-	•	•						•		•		0
5 353 2 Land & Lund Flyolis		oment 0	0	0	0	Ü	0	Ü	U	U	U	U	U	U	v
3542   Several Employment   3,933		0	0	0	0	. 0	0	0	٥	٥	n	0	0	0	0
3 555 2 Power Generation Enginement 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•							•						3,933
300   2   000															C
352.2   Special Collecting Sproutness   5,000   5,00			48,742	48,742	48,961	48,961	48,961	49,180	49,180	49,180	49,399	49,399	49.399		49,113
2 93512 Services to Coustomers			33,197	33,197	33,197	33,197	33,197	33,197	33,197	33,197					33,197
3 394 2 Flow Measuring pixellations			_		•	-	_	•		•	-			-	~ ~ ~ ~
4 355.2 Flow Measuring Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															5,000
\$ 380.2 Other Plant & Mac. Equipment   0   0   0   0   0   0   0   0   0			-	-	-	-		-		_	-	•	·	ū	ì
8 SYSTEM PUMPHIC PLANT 7 30.33 Land Land Rights 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	-	-			-		-	-	-		ì
7 353.3 Land & Land Rights		inent 0	U	U	U	U	v	U	Ū	v	•	v	•	v	,
8 394.3 Sluceures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	(
0 3713 A Receiving Weels 6,76 626 626 626 626 626 626 626 626 626 6						ő	ő		ō	0		0	0	0	(
3 37 - 37 - 37 - 37 - 37 - 37 - 37 - 37	19 355.3 Power Generation Equips	nent 0	0	0	0	0	. 0	0	0	0		•		-	(
2 389.3 Olner Flant & Mic. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 370.3 Receiving Wells	626	626	626	626	626	626	626	626	626					62
STREAMENT AND DISPOSAL PLANT   13.314															31,825
4 303.4 Land & Land Rights 13,314 13,			0	0	0	0	0	0	0	0	0	0	0	0	,
5 334.4 Shrutures & improvements 303,142 303,142 303,142 303,723 303,723 304,304 304,304 304,304 304,885 304,885 304,885 305,466 305,46 505,46 Power Generation Equipment 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			40.044	40.044	40.044	40.044	40.044	40.044	42.044	10.014	42 244	12 214	12 214	12 21/	13 31
6 355.4 Power Generation Equipment															
7 389.4 Tealment & Disposal Equipment 12,535															304,14
8 3914 Plant Sewers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										_			_	12.535	12,53
9 3824 Ouffall Sewer Lines 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
RECLAIMED WATER TREATMENT FLANT									ō		0	0	0	0	1
2 353.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	30 389.4 Other Plant & Misc. Equip	ment 3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
3 33.4 S   Structures & Improvements   0	31 RECLAIMED WATER TREATMEN	T PLANT													
4 35.5   Solitable   Solitable			-	_		_	-		-			-	-	-	(
5 371.5 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-		-	-			-		-		-	,
6 374.5 Reuse Distribution Reservoirs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	•	•	•	•	-	-	*			·	
7 39.5 7 reatment & Disposal Equipment 251 251 251 251 251 251 251 251 251 251		· ·	•		•		•		•	•		•	-	v	
8 3815 Plant Sewers 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-	-	•	U	-	_	•	•		•	•		25
9 395 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
0 RECIAMED WATER DISTRIBUTION PLANT 1 352 6 Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		ment 0	-		-	ō	ŏ	ō	Ō		0	0	0	0	
2 353.6 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	40 RECLAIMED WATER DISTRIBUTI	ON PLANT													
3 346 6 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	41 352.6 Franchises	0	0	0	0	0	0	0	0		•	0	•	0	(
4 355.6 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	-	_		-		-	•	_	-		•	0	(
\$ 366.6 Reuse Services   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•				-		•	-	-	-		•	
6 367.6 Reuse Meter's & Meter Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	•							-	-	•	
7 371.6 Pumping Equipment 1,514 1,51		Ÿ				·	•		•	•	•	•			
8 375.6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•		-	•	-	_		•		·	•	•	1,51
9 386 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
0 GENERAL PLANT 1 353.7 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-		ō	ō	ŏ		Ō		0	0	0	0	4
2 354.7 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
3 390.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0		-			-			4
4 390.71 Computer Equipment 7.978 8,137 8,346 8,745 9,065 9,318 9,570 9,764 9,938 10.250 10.417 10.576 10,779 9,4 5 391.7 Transportation Equipment 5.771 5.7					_	_			_		-		-		
5 391.7 Transportation Equipment 5.771 5.7					•	•	-				-	•	-		0.45
6 392.7 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															9,45 5,77
7 393.7 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															9,77
8 394.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•	•	•	•			•	•	•	•	-	•	·	
9 395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	-	•	-		_	-	_	-	_	-	
0 396.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 397.7 Miscellaneous Equipment 40,835 40									-		ō	Ö	ō	. 0	
1 397.7 Miscellaneous Equipment     40,835     40,8					•	-	-		0		Ô	0	Ô		
2 398.7 Other Tangible Plant 8,089			40,835	40,835	40,835	40,835	40,835	40,835							40,83
	62 398.7 Other Tangible Plant	8,089		8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,08
				F47005		F10 71:	640.00	500 0 4C	620.242	E20 444	520 55E	520 722	520 992	530 pps	522 77
4 Subtotal Land & Land Rights 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314 13,314		<del></del>													
	64 Subtotal Land & Land F	tights 13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,31

## Non-Used and Useful Plant - Summary

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule: A-7 Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Preparer: Robert M. Griffin

Explanation: Provide a summary of the items included in non-used and useful plant for the year. Provide additional support schedules, if necessary.

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat	(6) te Year 2007	(9)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water						
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	0	0	0	0	0	
	Sewer						
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	. 0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	0	0	0	0	0	

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

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 Page: 1 of 2

Preparer: Robert M. Griffin

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

4	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the date that r		
1	12/31/92 Balance		•
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	<u> </u>	0
	1995		
10	Additions		
11 12	Retirements		
13	Adjustments 12/31/95 Balance		0
10			U
	1996		
14	Additions		
15 16	Retirements Adjustments		
17	12/31/96 Balance		
• • •			
40	1997		
18 19	Additions Retirements		
20	Adjustments		
21	12/31/97 Balance	63,724	115,513
	1998		
22	Additions	7,256	10 577
23	Retirements	7,256	10,577 0
24	Adjustments	0	0
25	12/31/98 Balance	70,980	126,090
		,	, , , , ,
26	1999 Additions	7 272	44.004
27	Retirements	7,372 0	11,231 0
28	Adjustments	0	. 0
29	12/31/99 Balance	78,352	137,321
		,	· - · , <del></del> ·

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

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation:	Schedule	A-8	continued
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	(1)	(2) Water	(3) Sewer
Line No.	Description	Year End Balance	Year End Balance
NO.	Description	Balance	Balanco
	2000		
30	Additions	7,496	11,397
31	Retirements	0	0
32	Adjustments	<u> </u>	0
33	12/31/00 Balance	85,848	148,718
	2001		
34	Additions	9,591	11,597
35	Retirements	0	0
36	Adjustments	95,439	160,315
37	12/31/01 Balance	90,439	100,313
20	2002	13,961	17,885
38 39	Additions Retirements	13,901	(1)
40	Adjustments	0	0
41	12/31/02 Balance	109,400	178,199
	2003		
42	Additions	14,596	16,933
43	Retirements	(969)	(1,854)
44	Adjustments	0	0
45	12/31/03 Balance	123,027	193,278
	2004		
46	Additions	17,374	17,036
47 48	Retirements Adjustments	0 2	1
49	12/31/04 Balance	140,403	210,315
	2005		,
50	Additions	16,104	18,613
51	Retirements	(241)	(428)
52	Adjustments	(22,594)	(9,457)
53	12/31/05 Balance	133,672	219,043
	2006		
54	Additions	12,800	18,577
55	Retirements	(2,912)	(13,563)
56	Adjustments	<u>595_</u>	572
57	12/31/06 Balance	144,155	224,629
	2007		,
58	Additions	12,206	18,120
59 60	Retirements	(2,456) 1,660	(2,773) 1,596
61	Adjustments 12/31/07 Balance	155,565	241,572
٠.	Supporting Schedules: A-9, A-10 (on 2-5		2,1,072

Supporting Schedules: A-9, A-10 (pp 2-5)

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance
JS - Kings Cove

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule: A-9

1 of 5

Page:

Preparer:

Robert M. Griffin

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

		(1)	(2)	(3) al Base Yea	(4) ar 2005	(5)	(6) ediate Year	(7) r 2006	(8)	(9) d Rate Ye	(10)
Line	Acct		Adjusted		& Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
				_							
1		BIBLE PLANT				_					_
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	52	0.00%	0	89	0.00%	0	126	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	_					_	_		_
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	4,670	0.00%	0	5,022	0.00%	0	5,375	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	42	0.00%	0	83	0.00%	0	125	0.00%	0
13	310.2	Power Generation Equipment	1,423	0.00%	0	2,336	0.00%	0	3,250	0.00%	0
14	311.2	Pumping Equipment	2,563	0.00%	0	3,193	0.00%	0	3,822	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		R TREATMENT PLANT							, The state of the		
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	60,961	0.00%	0	63,398	0.00%	0	67,287	0.00%	0
19	311.3	Pumping Equipment	182	0.00%	0	303	0.00%	0	424	0.00%	0
20	320.3	Water Treatment Equipment	96	0.00%	0	152	0.00%	0 ,	207	0.00%	0
21	339.3	Other Plant & Misc. Equipment	2,527	0.00%	0	3,238	0.00%	0	3,948	0.00%	0
22		MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	. 0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	2,164	0.00%	0	2,885	0.00%	0	3,606	0.00%	0
27	331.4	Transm. & Distribution Mains	14,759	0.00%	0	15,911	0.00%	0	16,385	0.00%	0
28	333.4	Services	2,340	0.00%	0	2,513	0.00%	0	2,686	0.00%	0
29	334.4	Meters & Meter Installations	4,530	0.00%	0	4,956	0.00%	0	4,747	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	14	0.00%	0 '	43	0.00%	0	72	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	12	0.00%	0	332	0.00%	0	1,468	0.00%	0
38	341.5	Transportation Equipment	23,680	0.00%	0	24,703	0.00%	0	24,703	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	. 0
40	343.5	Tools, Shop & Garage Equipment	6	0.00%	0	28	0.00%	0	50	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	2,126	0.00%	0	2,300	0.00%	0	2,473	0.00%	0
45	348.5	Other Tangible Plant	6,453	0.00%	0	7,842	0.00%	0	9,230	0.00%	0
46	TOT	AL	128,600		0	139,324	-	0	149,983		0
	Total I	Land and Land Rights	0		0	0	_	0	0		0
						<u> </u>	=				

Test Year Average balance

JS - Kings Cove Docket No. 060368-WS

Test Year Ending 12/31/05 Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 2 of 5
Preparer: Robert M. Griffin

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

Line	e Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No		Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTANO	GIBLE PLANT														
2		Organization	0	0	0	0	0	0	0	0	0	n	0	0	0	0
3		Franchises	34	36	38	40	42	43	45	47	49	51	53	55	57	45
4		Other Plant & Misc. Equipment	0	n	0	0	0	0	0	0	0	0	0	0	0	0
5		E OF SUPPLY & PUMPING PLANT	v	J	Ū	Ū	·	•	v	·	v	•	ŭ	•	•	
6		Land & Land Rights	0	n	0	0	O	0	0	0	0	0	0	0	0	0
7		Structures & Improvements	Ô	ň	n	Ď	n	ŏ	0	Ô	0	ō	0	Õ	0	0
8		Collect. & Impound Reservoirs	ő	ő	Ô	0	ō	ő	ő	a	o	ō	ō	ō	0	0
9		Lake, River & Other Intakes	. 0	0	ő	ő	ő	Ö	Ö	0	ő	ō	ō	Ō	0	0
10	307.2	Wells & Springs	4,499	4,527	4,555	4,582	4,610	4,639	4,669	4,698	4,728	4,757	4,786	4,816	4,845	4,670
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	. 0	. 0	0
12	309.2	Supply Mains	21	21	21	24	28	31	35	38	42	45	49	52	56	36
13	310.2	Power Generation Equipment	966	1.042	1,118	1,194	1,270	1,346	1,423	1,499	1,575	1,651	1,727	1,803	1.879	1,423
14	311.2	Pumping Equipment	2,249	2.301	2,353	2,406	2,458	2,511	2,563	2,616	2.668	2,721	2,773	2,826	2,878	2,563
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	TREATMENT PLANT	-	=	-	•	_	,	•	-	_					
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	78,682	79,158	79,634	80,110	80,586	81,062	81,538	82,014	82,490	82,966	83,442	83,918	84,394	81,538
19	311.3	Pumping Equipment	121	131	141	151	161	172	182	192	202	212	222	232	242	182
20	320.3	Water Treatment Equipment	65	71	78	(158)	(154)	(149)	(145)	(140)	(135)	(131)	(126)	(122)	(117)	(89)
	339.3	Other Plant & Misc. Equipment	2,172	2,231	2,290	2,349	2,409	2,468	2,527	2,586	2,645	2,705	2.764	2,823	2,882	2,527
22	TRANS	MISSION & DISTRIBUTION PLANT	-,	2,20	4,200	2,0 .0	2,.00	2,.00	2,02,	2,000	_,_,_	_,		-,	_,,	
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Structures & Improvements	0	ŏ	0	ő	0	0	ō	n	ő	0	Ô	Ô	0	Ō
25	311.4	Pumping Equipment	o o	Ö	. 0	ő	0	ő	ő	0	ŏ	0	ō	ō	ō	ō
	330.4	Distr. Reservoirs & Standpipes	1.803	1,863	1,924	1.984	2.044	2,104	2,164	2,224	2.284	2,344	2,404	2.465	2,525	2,164
27		Transm. & Distribution Mains	14.076	14,177	14,278	14,380	14,503	14,626	14,749	14,872	14,995	15,118	15,241	15,365	15,488	14,759
	333.4	Services	2,254	2,268	2,283	2,297	2,312	2,326	2.340	2,355	2.369	2,384	2.398	2,412	2,427	2,340
	334.4	Meters & Meter Installations	4,216	4,268	4.320	4,373	4,425	4,477	4,530	4,582	4,634	4,687	4,739	4,791	4.844	4,530
	335.4	Hydrants	0	0	0	0	0	0	0	,,002	0	0	0	.,	0	0
	336.4	Backflow Prevention	ů .	0	0	0	ň	0	Ô	n	ő	0	0	ñ	ő	0
	339.4	Other Plant & Misc. Equipment	n	Ô	0	0	Ö	0	o o	Ô	0.	n	n	n	0	ň
		AL PLANT	Ü	Ū	Ü	U	Ū	U	·	Ū	Ū	v	Ū	ŭ	J	•
	303.5	Land & Land Rights	n	n	0	ຄ	n	0	O	0	0	0	0	0	0	O.
35		Structures & Improvements	0	0	0	2	4	6	8	11	13	15	17	19	21	9
36		Office Furniture & Equipment	0	0	0	0	ō	0	0	0	0	0	,,	0	0	Ő
37		Computer Equipment	0	0	0	0	0	0	0	0	0	Ô	0	n	0	0
38		Transportation Equipment	21,447	21.966	22.485	23.004	23,344	23.684	24,024	24,364	24,468	24,468	24.468	24.468	24.468	23.589
39		Stores Equipment	21,447	21,500	22,465	25,004	20,044	25,004	24,024	24,304	24,400	24,400	24,400	24,400	24,400	0,000
40		Tools, Shop & Garage Equipment	0	0	0	0	2	4	6	7	9	11	13	15	17	6
41		Laboratory Equipment	0	0	0	0	Ď	0	0	ó	0	.,	10	0	,,	0
	345.5	Power Operated Equipment	0	n	0	0	n	ñ	n	0	0	ñ	n	n	0	0
43		Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44		Miscellaneous Equipment	2.039	2,054	2,068	2,083	2,097	2,112	2,126	2,141	2,155	2,169	2,184	2,198	2,213	2,126
45		Other Tangible Plant	5,759	5,874	5,990	6,106	6,222	6,337	6,453	6,569	6,684	6.800	6,916	7,032	7,147	6,453
13		· ·	•		•				_							
46	TOT	AL	140,401	141,989	143,576	144,926	146,362	147,799	149,237	150,674	151,876	152,974	154,071	155,168	156,266	148,871
47		Subtotal Land & Land Rights	0	0	0	0	0	0 ,	0	0	0	. 0	0	0	0	0

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

Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9 Page: 3 of 5

Preparer: Robert M. Griffin

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

And the first the property of the second of

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANI	SIBLE PLANT														
2 301.1	Organization	0	o	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	34	37	40	43	46	49	52	55	58	61	65	68	71	52
4 339,1	Other Plant & Misc. Equipment	. 0	0	0	0	0	49 0	0	0	0	0	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	•	Ū	Ü	·	U	U	U	· ·	·	U	·	Ū	ŭ	•
6 303.2	Land & Land Rights	0	0	0	0	n	n	n	n	0	0	0	0	0	0
7 304.2	Structures & Improvements	. 0	ů	ñ	0 -	Ů	n	0	Ö	ő	0	ñ	ŏ	o o	ō
8 305.2	Collect. & Impound Reservoirs	ő	ő	ň	0	0	n	0	ñ	ñ	ñ	ő	ő	Ö	ō
9 306.2	Lake, River & Other Intakes	0	ő	ñ	0	0	0	0	n	0	Ö	ñ	ŏ	o o	ō
10 307.2	Wells & Springs	4,499	4,527	4,555	4,582	4,610	4,639	4,669	4,698	4,728	4,757	4,786	4,816	4,845	4,670
11 308.2	Infiltration Galleries & Tunnels	0	0	4,500	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	21	24	28	31	35	38	42	45	49	52	56	59	62	42
13 310.2	Power Generation Equipment	966	1,042	1,118	1,194	1,270	1,346	1,423	1,499	1,575	1,651	1,727	1,803	1,879	1,423
14 311.2	Pumping Equipment	2,249	2,301	2.353	2,406	2,458	2,511	2.563	2,616	2,668	2,721	2,773	2,826	2,878	2,563
15 339.2	Other Plant & Misc. Equipment	0	0	2,000	2,100	2,130	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT	•	·	ŭ	Ū	Ü	·	Ü	·	•	·	•	•	· ·	
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	a	. 0	0	0	0	0	0
18 304.3	Structures & Improvements	78,682	57.755	58.070	58.384	58,698	59,013	59,327	59.642	59.956	60.271	60,585	60,900	61.214	60,961
19 311.3	Pumping Equipment	121	131	141	151	161	172	182	192	202	212	222	232	242	182
20 320.3	Water Treatment Equipment	65	71	78	83	87	92	96	101	106	110	115	119	124	96
21 339.3	Other Plant & Misc. Equipment	2,172	2,231	2,290	2,349	2,409	2,468	2,527	2,586	2.645	2,705	2,764	2,823	2,882	2,527
22 TRANS	MISSION & DISTRIBUTION PLANT	-•	••••				-,		-,			-		•	
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
24 304.4	Structures & Improvements	0	0	Ō	Ō	Ō	Ō	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	Ō	0	Ŏ	0	ō	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	1,803	1,863	1,924	1.984	2,044	2,104	2,164	2,224	2,284	2,344	2,404	2,464	2,525	2,164
27 331.4	Transm. & Distribution Mains	14,076	14,177	14,278	14,380	14.503	14,626	14,749	14,872	14,995	15,118	15,241	15,365	15,488	14,759
28 333.4	Services	2,254	2,268	2,283	2,297	2,312	2,326	2,340	2.355	2.369	2,384	2,398	2,412	2,427	2,340
29 334.4	Meters & Meter Installations	4,216	4,268	4,320	4,373	4,425	4,477	4,530	4,582	4,634	4,687	4,739	4,791	4,844	4,530
30 335.4	Hydrants	. 0	0	0	0	0	. 0	0	0	0	0	0	0	. 0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 GENER	AL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	. 0	0	- 0
35 304.5	Structures & Improvements	0	2	5	7	10	12	14	17	19	22	24	26	29	14
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	3	23	49	81	12
38 341.5	Transportation Equipment	21,447	21,966	22,485	23,004	23,344	23,684	24,024	24,364	24,703	24,703	24,703	24,703	24,703	23,680
39 342.5	Stores Equipment	0	Ò	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	2	4	6	7	9	11	13	15	17	6
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
42 345.5	Power Operated Equipment	0	0	Ó	0	0	0	0	. 0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	2,039	2,054	2,068	2,083	2,097	2,112	2,126	2,141	2,155	2,169	2,184	2,198	2,213	2,126
45 348.5	Other Tangible Plant	5,759	5,874	5,990	6,106	6,222	6,337	6,453	6,569	6,684	6,800	6,916	7,032	7,147	6,453
46 TOT	AL	140,401	120,593	122,026	123,457	124,732	126,010	127,287	128,564	129,841	130,782	131,739	132,702	133,672	128,600
47	Control of the LEGAL														
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule: A-9

Page: 4 of 5 Preparer: Robert M. Griffin

JS - Kings Cove Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [ ] Projected [ X ]

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	71	74	77	80	83	86	89	92	95	98	101	104	107	89
4 339.1	Other Plant & Misc. Equipment	0	0	0	٥	0	0	0	0	0	0	0	0	0	0
5 SOURC	CE OF SUPPLY & PUMPING PLANT							•							
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	Ö	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	. 0	0	0	0	0	0	0	Ō	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	Ó	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	4,845	4,875	4,904	4,934	4,963	4,992	5,022	5,051	5,081	5,110	5,139	5,169	5,198	5,022
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	62	66	69	73	76	80	83	87	90	93	97	100	104	83
13 310.2	Power Generation Equipment	1,879	1,956	2,032	2,108	2,184	2,260	2,336	2,412	2,489	2,565	2,641	2,717	2,793	2,336
14 311.2	Pumping Equipment	2,878	2,930	2,983	3,035	3,088	3,140	3,193	3,245	3,298	3,350	3,403	3,455	3,508	3,193
15 339.2	Other Plant & Misc. Equipment	0	Q	0	0	0	0	. 0	0	0	0	0	0	0	0
16 WATER	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	61,214	61,529	61,843	62,158	62,472	62,787	63,263	63,739	64,215	64,691	65,167	65,643	65,449	63,398
19 311.3	Pumping Equipment	242	252	262	272	282	293	303	313	323	333	343	353	363	303
20 320.3	Water Treatment Equipment	124	129	133	138	142	147	152	156	161	165	170	175	179	152
21 339.3	Other Plant & Misc. Equipment	2,882	2,942	3,001	3,060	3,119	3,178	3,238	3,297	3,356	3,415	3,475	3,534	3,593	3,238
22 TRANS	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	2,525	2,585	2,645	2,705	2,765	2,825	2,885	2,945	3,005	3,066	3,126	3,186	3,246	2,885
27 331.4	Transm. & Distribution Mains	15,488	15,611	15,734	15,857	15,980	16,103	15,870	15,999	16,129	15,902	16,038	16,174	15,954	15,911
28 333.4	Services	2,427	2,441	2,456	2.470	2,485	2,499	2,513	2,528	2,542	2,557	2,571	2,585	2,600	2,513
29 334.4	Meters & Meter Installations	4,844	4,918	4,993	5,067	5,141	5,216	4,914	4,995	5,075	4,780	4,866	4,952	4,663	4,956
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	Q
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Q
	AL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	29	31	34	36	38	41	43	46	48	50	. 53	55	58	43
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	81	114	147	182	218	265	315	364	413	462	512	561	676	332
38 341.5	Transportation Equipment	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703
39 342.5	Stores Equipment	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	17	18	20	22	24	26	28	30	31	33	35	37	39	28
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	2,213	2,227	2,242	2,256	2,271	2,285	2,300	2,314	2,328	2,343	2,357	2,372	2,386	2,300
<b>45</b> 348.5	Other Tangible Plant	7,147	7,263	7,379	7,494	7,610	7,726	7,842	7,957	8,073	8,189	8,305	8,420	8,536	7,842
46 TOT/	AL .	133,672	134,664	135,656	136,651	137,646	138,652	139,090	140,273	141,456	141,906	143,101	144,296	144,155	139,324
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0 .	0	0

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

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule:

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Page:

Preparer: Robert M. Griffin Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	107	110	113	117	120	123	126	129	132	135	138	141	144	126
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														_
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 307.2	Wells & Springs	5,198	5,228	5,257	5,287	5,316	5,345	5,375	5,404	5,434	5,463	5,492	5,522	5,551	5.375 0
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	125
12 309.2	Supply Mains	104	107	111	114	118	121	125	128	131	135	138	142	145	3,250
13 310.2	Power Generation Equipment	2,793	2,869	2,946	3,022	3,098	3,174	3,250	3,326	3,402	3,479	3,555	3,631	3,707	3,822
14 311.2	Pumping Equipment	3,508	3,560	3,612	3,665	3,717	3,770	3,822	3,875	3,927	3,980	4,032	4,085	4,137	3,022
15 339.2	Other Plant & Misc. Equipment	, 0	0	0	0	0	0	0	0	0	0	0	0	0	U
	R TREATMENT PLANT	_	_	_	_	_	_			•	•	•	•	0	0
17 303.3	Land & Land Rights	. 0	0	0	0	. 0	0	0	0	0	0	0	0	69,094	67.287
18 304.3	Structures & Improvements	65,449	65,770	66,092	66,358	66,680	67,002	67,268	67,591	67,913	68,180	68,503	68,826 474	484	424
19 311.3	Pumping Equipment	363	373	383	393	404	414	424	434	444	454	464	230	234	207
20 320.3	Water Treatment Equipment	179	184	188	193	198	202	207	211	216	221 4,126	225 4,185	4,244	4,304	3.948
21 339.3	Other Plant & Misc. Equipment	3,593	3,652	3,711	3,771	3.830	3,889	3,948	4,008	4,067	4,120	4,100	4,244	4,504	3,540
	MISSION & DISTRIBUTION PLANT	0		n			n	n	0	0	0	0	0	O	0
23 303.4	Land & Land Rights	0 n	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	•	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4 26 330.4	Pumping Equipment Distr. Reservoirs & Standpipes	0	2 206		3,426	•	3,546	3,606	3,667	3,727	3,787	3,847	3,907	3,967	3.606
26 330.4 27 331.4	Transm. & Distribution Mains	3,246	3,306	3,366		3,486	16,410	16,290	16,442	16,595	16,480	16,637	16,795	16,685	16,385
28 333.4	Services	15,954	16,096	16,239	16,115	16,262	2,672	2,686	2,701	2,715	2,730	2,744	2,758	2,773	2.686
29 334.4	Meters & Meter Installations	2,600	2.614 4.755	2,629	2,643 4,656	2,657 4,750	2,872 4,845	4,655	4,751	4,847	4,659	4,757	4,854	4,668	4,747
30 335.4	Hydrants	4,663 0	4,755	4,848	4,656	4,750	4,645 N	4,633 0	4,751	4,047	4,059	4,757 N	4,054	4,000	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Plant & Misc. Equipment	0	0	0	. 0	0	0	0	0	0	0	n	0	0	ō
	RAL PLANT	U	V	U	. 0	U	U	U	U	U	U	Ū	v	U	Ū
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	58	60	62	65	67	70	72	74	77	79	82	84	86	72
36 340.5	Office Furniture & Equipment		0	02	0	0,	0	0	,4	0	, 9	0	0	0	0
37 340.51	Computer Equipment	676	794	914	1,041	1,172	1,306	1,445	1,586	1,729	1,877	2,028	2,181	2,336	1,468
38 341.5	Transportation Equipment	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703
39 342.5	Stores Equipment	24,703	0	27,100	0	0	0	14,,,00	2.,700	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	39	41	42	44	46	48	50	52	53	55	57	59	61	50
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	Ô	0	0	ő	0	0	ő	0	Ö	ŏ	ō
43 346.5	Communication Equipment	Ô	0	0	0	0	Õ	0	0	ő	Ď	0	ŏ	ō	0
44 347.5	Miscellaneous Equipment	2,386	2,401	2,415	2.430	2,444	2,458	2,473	2,487	2,502	2,516	2,531	2,545	2,560	2,473
45 348.5	Other Tangible Plant	8,536	8,652	8,767	8,883	8,999	9,115	9,230	9,346	9,462	9,577	9,693	9,809	9,925	9,230
46 TOT	-	144,155	145,276	146,401	146,924	148.066	149,212	149,755	150,914	152,076	152,636	153,812	154,990	155,565	149,983
101	,	144,100	140,210	170,-01	170,027	110,000	1,0,2,2	. 10,100		100,010				,	
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule: Page: A-10 1 of 5

Preparer:

Robert M. Griffin

		(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interm	(6) ediate Year	(7) 2006	(8) Project	(9) ed Rate Yea	(10) ar 2007
Line	Acct		Adjusted		& Useful	Adjusted		d & Useful	Adjusted		d & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		IBLE PLANT									
2	351.1	Organization	0	0.00%	o	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	o o	0.00%	0	. 0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	. 0	0.00%	0	0	0.00%	0	0	0.00%	0
5		CTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	149	0.00%	0	295	0.00%	0	440	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	16,780	0.00%	0	17,900	0.00%	0	18,705	0.00%	0
10	361.2	Collection Sewers - Gravity	729	0.00%	0	1,415	0.00%	0	2,193	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,251	0.00%	0	2,394	0.00%	0	2,537	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	SYSTEM	M PUMPING PLANT						i			
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0 -	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	38	0.00%	0	63	0.00%	0	88	0.00%	0
21	371.3	Pumping Equipment	8,979	0.00%	0	10,896	0.00%	0	12,106	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	TREAT	MENT AND DISPOSAL PLANT				1					
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	133,364	0.00%	0	137,729	0.00%	0	139,531	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	. 0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	2,239	0.00%	0	3,075	0.00%	0	3,912	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	3,208	0.00%	0	3,209	0.00%	0	3,209	0.00%	0
31	RECLA	MED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34		Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0 1	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	8	0.00%	0	25	0.00%	0	42	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	. 0
40		MED WATER DISTRIBUTION PLANT							1		
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	. 0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46 47	367.6	Reuse Meters & Meter Installations	0	0.00%	0	100	0.00%	0	0	0.00%	0
47 48	371.6 375.6	Pumping Equipment	29	0.00%	0	126	0.00%	0	227 0	0.00%	0
		Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	1	0.00%	0
49 50		Other Plant & Misc. Equipment AL PLANT	U	0.00%	0	0	0.00%	U	0	0.00%	U
51			0	0.000/	0	_	0.000/	0	0	0.00%	0
52		Land & Land Rights Structures & Improvements	0	0.00% 0.00%	0	0	0.00% 0.00%	0	Ö	0.00%	0
53		Office Furniture & Equipment	0		0			0	Ö	0.00%	0
54		Computer Equipment	12	0.00% 0.00%	0	0 319	0.00% 0.00%	0	1,411	0.00%	0
55		Transportation Equipment			0			0	5,771	0.00%	0
56		Stores Equipment	5,771 0	0.00% 0.00%	0	5,771	0.00% 0. <b>00</b> %	0	0,777	0.00%	0
57		Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58		Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	394.7 395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60		Communication Equipment	0	0.00%	0	0	0.00%	0	ľ	0.00%	0
61		Miscellaneous Equipment	36,326	0.00%	0	40,148	0.00%	0	41,090	0.00%	0
62		Other Tangible Plant	30,320 404	0.00%	0	1,213	0.00%	0	2,022	0.00%	0
02	555.7	Other ranginie Flatit	404	0.00%	U	1,213	0.00%	U	2,022	0.0076	J
63	TOT	AI	210,287		0	224,579		0	233,284	-	0
				ı		<del>i</del>			1	=	
64	ı otal l	Land and Land Rights	0		0	0		0	0	_	0

#### Schedule of Sewer Accumulated Depreciation By Primary Account

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Test Year Average balance
JS - Kings Cove

Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10
Page: 2 of 5
Preparer; Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct No. No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	GIBLE PLANT														
2 351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT	v	•	v	J	v	-	J	V	Ü	Ū	•	·	•	
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	76	87	98	109	120	131	142	153	164	175	186 0	197	207 0	. 142
8 355.2 9 360.2	Power Generation Equipment Collection Sewers - Force	0 16,040	0 16,163	0 16,287	0 16,410	0 16,5 <b>3</b> 3	0 16,657	0 16,780	0 16,903	0 17,027	0 17,150	17,273	0 17,397	17,520	16,780
10 361.2	Collection Sewers - Gravity	485	501	517	534	592	651	710	769	827	886	945	1,003	1,062	729
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2	Services to Customers	2,179	2,191	2,203	2,215	2.227	2,239	2,251	2,262	2,274	2,286	2,298	2,310	2,322	2,251 0
13 364.2 14 365.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0.	0	0	0	ŏ
	EM PUMPING PLANT	Ü	v	·	Ū	v	•	v	J	Ť	•				
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3 20 370.3	Power Generation Equipment Receiving Wells	0 25	0 27	0 29	0 31	0 33	0 36	0 38	0 40	0 42	44	46	48	50	38
21 371.3	Pumping Equipment	8,021	8,181	8,341	8,500	8,660	8.820	8,979	9,139	9,299	9,459	9,618	9,778	9,938	8,979
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MENT AND DISPOSAL PLANT							_	_	_	_				0
24 353.4 25 354.4	Land & Land Rights	0	0	130.070	0	0	0	143.700	0 143,517	0 144.244	0 144,972	0 145.699	0 146,427	0 147,154	142,789
25 354.4 26 355.4	Structures & Improvements Power Generation Equipment	138,424 0	139,152 0	139,879 0	140,607 0	141,334 0	142,062	142,789	143,517	144,244	144,972 D	145,699	146,427	147,134	0
27 380.4	Treatment & Disposal Equipment	1,817	1,889	1,961	1,602	1,672	1,742	1,811	1,881	1,951	2,020	2,090	2,160	2,229	1,910
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	2 102	3 103
30 389.4	Other Plant & Misc. Equipment	3,192	- 3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31 RECLA 32 353.5	NIMED WATER TREATMENT PLANT Land & Land Rights	0	0	0	0 ·	0	0	0	0	0	0	0	0	0	0
33 354.5	Structures & Improvements	ő	ő	Ö	ő	ő	ŏ	ŏ	ŏ	ŏ	ō	ō	Ō	0	0
34 355.5	Power Generation Equipment	0	0	0	0 `	0	0	0	0	0	0	0	0	0	0
35 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5 37 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0	0 1	0 2	0	0 5	0 6	7	8	9	10	12	5
38 381.5	Plant Sewers	0	0	0	Ó	0	0	ő	ő	ó	ő	ŏ	0	ō	ō
39 389.5	Other Plant & Misc. Equipment	ō	ō	ō	Ö	ō	Ō	0	0	0	0	0	0	0	0
	AIMED WATER DISTRIBUTION PLANT										_	_	_	٥	0
41 352.6	Franchises	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	D	0	0	0	ő
44 355.6	Power Generation Equipment	ő	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ō	Ö	0	0
45 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6 48 375.6	Pumping Equipment Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	ŏ	o	ő	ő	ő	ő	ŏ	ŏ	Ö	ŏ	ō
	RAL PLANT	•	•	-	-	-									
51 353.7	Land & Land Rights	0	0	0	0	. 0	. 0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	<b>0</b> 0	0	0	0	0	0	0	0	0	0
53 390.7 54 390.71	Office Furniture & Equipment Computer Equipment	U	0	0	0	0	0	0	0	0	0	0	0	0	ő
55 391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
57 393.7	Tools, Shop & Garage Equipment	Ō	0	0	0	0	0	0	0	0	. 0	0	0	0	0
58 394.7 50 305.7	Laboratory Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
59 395.7 60 396.7	Power Operated Equipment Communication Equipment	0	0	0	0	0	0	0	0	. 0	ő	ő	ŏ	0	ŏ
61 397.7	Miscellaneous Equipment	34,284	34,625	34,965	35,305	35,646	35,986	36,326	36,667	37,007	37,347	37,687	38,028	38,368	36,326
62 398.7	Other Tangible Plant	0	0	0	67	135	202	270	337	404	472	539	607	674	285
63 TO	TAL .	210,314	211,779	213,243	214,345	215,918	217,490	219,063	220,636	222,209	223,781	225,354	226,927	228,500	219,197
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		·	•	•	•	-		•	•						

Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: A-10 3 of 5 Page:

regge: 3 or 3
Preparer: Robert M. Griffin
Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANG 2 351.1	IBLE PLANT Organization	0	0	0		0	0	•	•	•			0	0	0
3 352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 COLLEC	CTION PLANT	•	_	=	_	•	•	•	ū	v	•	•	_	-	-
6 353.2	Land & Land Rights	0	0	0	0	0	Q	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	76	89	101	113	125	137	149	161	173	186	198	210	222	149
8 355.2 9 360.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2 10 361.2	Collection Sewers - Force Collection Sewers - Gravity	16,040 485	16,163 501	16,287 517	16.410	16,533	16,657	16,780 710	16,903	17,027 827	17,150	17,273 945	17,397 1,003	17,520 1,062	16,780 729
11 362.2	Special Collecting Structures	465	20.1	217	534	592 0	651 0	710	769 0	0	886 0	945	1,003	1,062	729
12 363.2	Services to Customers	2,179	2,191	2,203	2,215	2,227	2,239	2,251	2,262	2,274	2,286	2,298	2,310	2,322	2,251
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	O	0
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	M PUMPING PLANT				_	_	_	_	_		_	_			
17 353.3 18 354.3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	o	0	0	0	. 0	0	0	0
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	25	27	29	31	33	36	38	40	42	44	46	48	50	38
21 371.3	Pumping Equipment	8,021	8,181	8,341	8,500	8,660	8,820	8,979	9,139	9,299	9,459	9,618	9,778	9,938	8,979
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MENT AND DISPOSAL PLANT														
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	. 0	0	0	0	0	0	0
25 354.4 26 355.4	Structures & Improvements	138,424	128,941	129,668	130,396	131,123	131,851	132,578	133,306	134,033	134,761	135,488	136,216	136,943	133,364
26 355.4	Power Generation Equipment Treatment & Disposal Equipment	0 1,817	0 1,889	0 1,961	0 2,030	0 2,100	0 2,170	0 2,239	0 2,309	0 2,379	0 2,448	0 2,518	0 2,588	0 2,657	2,239
28 381.4	Plant Sewers	0	0	0	2,030	2,100	2.170	2,239	2,309	2,379	2,446	2,318	2,366	2,637	2.239
29 382,4	Outfall Sewer Lines	Ô	ő	ő	0	. 0	ő	ő	0	Ô	ő	ő	o	0	0
30 389.4	Other Plant & Misc. Equipment	3,192	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3.209	3,209	3,209	3,209	3,209	3,208
	MED WATER TREATMENT PLANT														
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5 35 371.5	Power Generation Equipment	0	0	0	0	0	0	0	D	0	0	0	0	0	0
36 374.5	Pumping Equipment Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	1	3	4	6	7	8	10	11	13	14	15	17	8
38 381.5	Plant Sewers	ō	ò	ő	o	ŏ	Ô	ő	0	0	0	0	0	0	ō
	Other Plant & Misc. Equipment	0	0	0	0	0	Q	0	0	0	0	0	0	Q	0
	MED WATER DISTRIBUTION PLANT														
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	o o	Ô	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	ō	ŏ	ō	ō	ō	ō	ō	ō	ō	ő	ŏ	ō	ō	ō
	Pumping Equipment	0	0	0	0	8	17	25	34	42	50	59	67	76	29
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	Q	0	0	0	0	0	0	0	0	0	0	0
	AL PLANT	0		0	0		0						0	0	0
	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Computer Equipment	ŏ	0	ŏ	ŏ	ő	ő	ő	ŏ	ő	3	22	47	78	12
55 391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Power Operated Equipment Communication Equipment	0	0	0 0	0	0	0	0	0	0	0	0	0	0 0	0
	Miscellaneous Equipment	34,284	0 34,625	34,965	35,305	35,646	35,986	0 36,326	0 36,667	37,007	37,347	0 37,687	38,028	38,368	36.326
	Other Tangible Plant	0	67	135	202	270	33,560	404	472	539	607	674	741	809	404
	-														
63 TOTA	AL .	210,314	201,655	203,189	204,721	206,304	207,886	209,469	211,051	212,634	214,220	215,822	217,429	219,043	210,287
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Colored to the color

Florida Public Service Commission

Test Year Average balance
JS - Kings Cove Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [ ] Projected [ X ]

Schedule; A-10 Page:

4 of 5 Preparer: Robert M. Griffin

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

ne Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No. Account Name	01/00/00	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
I INTANGIBLE PLANT														_
2 351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352.1 Franchises	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
5 COLLECTION PLANT 6 353.2 Land & Land Rights			_		_					0	0	0	0	0
	0	0	0	0	0	0	0	0	0		343	355	367	295
7 354.2 Structures & Improvements	222	234	246	258	270	283	295	307	319	331 0	343	333	0	293
3 355.2 Power Generation Equipment 3 360.2 Collection Sewers - Force	17.530	0	0	0	0	0	0	47.000	10 115	•	17,978	18,119	17.851	17,900
	17,520	17,643	17,767	17,890	18,013	18,137	17,850	17,982	18,115	17,837 1,591	1,650	1,708	1,778	1,415
0 361.2 Collection Sewers - Gravity 1 362.2 Special Collecting Structures	1,062 0	1,121 0	1,180 0	1,238 0	1,297 0	1,356 0	1,415 0	1,473 0	1,532 0	1,391	0.00	1,708	1,770	1,41
2 363.2 Services to Customers	2,322	2,334	2,346	2,358	2,370	2,382	2.394	2,405	2,417	2,429	2,441	2,453	2,465	2,39
3 364.2 Flow Measuring Devices	2,322	2,334	2,340	2,356	2.370	2,362	2,394	2,403	2,417	2,429	2,441	2,400	2,400	2.00
365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	o o	ů	i
389.2 Other Plant & Misc. Equipment	ů	0	ő	0	n	0	0	ñ	0	0	0	ŏ	o o	i
SYSTEM PUMPING PLANT	U	U	U	v	U	U	U	U	U	•	v	V	•	
7 353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
B 354.3 Structures & Improvements	0	ő	0	ő	0	0	0	o o	ñ	0	ő	ŏ	õ	(
9 355.3 Power Generation Equipment	Ô	0	ŏ	ő	ő	ő	o o	0	ň	ő	ō	ŏ	ō	(
370.3 Receiving Wells	50	52	54	56	58	61	63	65	67	69	71	73	75	6
1 371.3 Pumping Equipment	9.938	10.098	10,257	10,417	10.577	10,737	10.896	11.056	11,216	11,375	11,535	11.695	11,855	10,89
2 389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
3 TREATMENT AND DISPOSAL PLANT	_	_	-	-	-	,	-	_	-					
4 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
5 354.4 Structures & Improvements	136,943	137,671	138,398	139,126	139.853	140,581	137,275	138,072	138,868	135,632	136,498	137,363	134,196	137,729
6 355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
7 380.4 Treatment & Disposal Equipment	2,657	2,727	2,797	2,866	2,936	3,006	3,075	3,145	3,215	3,284	3,354	3,424	3,493	3.07
3 381.4 Plant Sewers	0	0	0	0	0	0	0 .	0	0	0	0	0	0	(
382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	(
389.4 Other Plant & Misc. Equipment	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209
1 RECLAIMED WATER TREATMENT PLANT														
2 353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	C
3 354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
5 371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
3 374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	(
7 380.5 Treatment & Disposal Equipment	17	18	20	21	22	24	25	27	28	29	31	32	33	2
3 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	9
9 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	Q	0	0	0	0	0	0	0	(
RECLAIMED WATER DISTRIBUTION PLANT										_	_	_	_	
1 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	(
2 353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
3 354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
4 355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	0	(
5 366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(
6 367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	•	160	168	177	126
7 371.6 Pumping Equipment	. 76	84	93	101	109	118	126	135	143	151 0	160	168	177	126
8 375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 389.6 Other Plant & Misc. Equipment D GENERAL PLANT	U	0	0	U	U	U	U	U	U	U	U	U	U	,
U GENERAL PLANT 1 353.7 Land & Land Rights	0	0	0	0	0	0	0	0	. 0	0	0	0	0	. (
2 354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	. (
3 390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ì
390.71 Computer Equipment	78	110	141	175	210	255	302	350	397	445	492	539	650	319
391.7 Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5.77
392.7 Stores Equipment	3,771	0,,,,	0,77	5,7,1	0,,,,	0,,,,	0.7.1	0,,,,	0,,,,	0,,,,	0,	0	0	
393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	ŏ	. 0	ŏ	
394.7 Laboratory Equipment	0	0	0	0	0	Ô	0	0	0	0	ő	ő	õ	
	ŏ	0	0	0	0	0	ŏ	0	0	0	0	ő	ŏ	
395.7 Power Operated Equipment 396.7 Communication Equipment	0	0	0	0	0	0	0	ő	0	Ď	ŏ	ő	ŏ	
	38,368	38,708	39,049	39,389	39,729	40,069	40,410	40,750	41,090	41,090	41.090	41,090	41,090	40,14
397.7 Miscellaneous Equipment 398.7 Other Tangible Plant	809	876	944	1,011	1,079	1.146	1,213	1,281	1,348	1,416	1,483	1,550	1,618	1,21
555. Street rongione i marit	003	0.0	U-7	.,	.,0.0		,,	1,20,	.,	.,	.,	.,		
TOTAL	219,043	220,657	222,271	223,888	225,505	227,133	224,320	226,028	227,736	224,661	226,107	227,552	224,629	224,579
Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	C
	-	-	-											

Test Year Average balance JS - Kings Cove Docket No. 060368-WS Schedule Year Ending 12/31/07 Historical [ ] Projected [ X ]

Schedule: A-10

Page: 5 of 5
Preparer: Robert M. Griffin
Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

No.   Account Mariane   1973   Sept.   Feb.   Mart   Apt   May   Lin   Auj   Auj   Sept.   Oct.   No.   Oct.   Bishirt   No.   No.   No.   Oct.   Bishirt   No.   No.   No.   Oct.   Bishirt   No.	Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 251.1 Degantation  5 COLECTION FAUNT  5 COLECTION	No. No.			Jan	Feb _	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
3 392 J. Friedholms (1974) 3 391 J. Offer Paul & Minc. Equipment (1974) 3 391 J. Offer Paul & Minc. Equipment (1974) 3 392 Land & Land Rights (1974) 3 392 Land Rights (																_
4 301. Other Park & Mines Education   0   0   0   0   0   0   0   0   0			-			_		-						_		0
S COLLECTION PLANT  5 COLL														•		0
8 3512 Land A Land Rights 9 360 2 and A Land Rights 9 360 3 30 4 69 416 422 440 442 461 477 489 501 513 444 69 301 513 513 444 69 301 513 513 444 69 301 513 513 444 69 301 513 513 444 69 301 513 513 444 69 301 513 513 444 69 301 513 513 444 69 301 513 513 513 513 513 513 513 513 513 51			U	U	, U	U	U	Ü	U	U	U	U	U	U	U	Ū
7 3542 Services & Improvements   367 380 382 464 416 428 444 42 42 444 477 488 501 513 444   530.52 Prome Controllation Equipment   13,00 11,00			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 380 2 Collection Sewers - Feder	7 354.2		367	380								477	489	501	513	440
10 5912 Collection Servers Consuly  10 5912 Collection Servers Collect				•		•	•					•				0
11 362 2 Special Colescing Shurtumes																18,705
12 595.2 Services to Customers																
13   584 2   Flow Measuring Pictalipations   0   0   0   0   0   0   0   0   0			•	-								-	-	•		
14 385.2 Flow Measuring Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															2,000	2,557
15   386   2   Other Plant & Mine. Equipment   0   0   0   0   0   0   0   0   0			-	-	•	-	-		-	-	_	-	-	-	ő	ŏ
17 353.3 Land & Land Rights	15 389.2		0	0	ō	ō		ō			ō	ō	0	Ō	0	0
18   394.3   Shrutures & Improvements   0																
19 355.3 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			*	•	-	•	•	-	-	-	•		•	-	•	0
20 3710   Receiving Weils			-	_				_	-			-	-	_	•	0
21 371.3   Pumping Equipment   11.855   12.014   12.174   12.334   12.494   12.893   12.813   12.973   11.204   11.409   11.813   11.817   12.022   12.104   12.393   12.813   12.973   11.204   11.409   11.813   11.817   12.022   12.104   12.393   12.813   12.813   12.813   12.813   11.404   11.815   11.817   12.022   12.104   12.314   12.313   12.813   12.813   12.813   11.817   12.022   12.104   12.314   12.313   12.813					•				_						•	-
22 389.3   Other Flant & Misc. Equipment   0   0   0   0   0   0   0   0   0																
23 TREATMENT AND DISPOSAL PLANT																0
28   594   Structures & Improvements   134,196   135,731   136,065   136,833   137,769   139,876   139,475   140,413   141,352   142,123   143,063   144,076   145,757   195,578   147,768   139,475   140,413   141,352   142,123   143,063   144,076   145,757   145,7				•	_	•	_	•	•	-	-	_	-			
28 35.5   Power Generation Equipment   0			•					0				-				0
27 309   Teatment A Disposal Equipment   3.493   3.563   3.633   3.702   3.722   3.842   3.912   3.981   4.051   4.121   4.190   4.280   4.330   3.913   3.												142,123				
28 3814 Plant Sewers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	•	•				•		0	-	•	U	0
28 38.4 Outfall Sewer Lines 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
30   30   4   Other Plant & Misc. Equipment   3,209			-									-	-	•		0
RECLAMED WATER TREATMENT PLANT														•		3,209
33 345 S Fuctures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 RECLA				2,200	-1	5,4-5-		-,	-,,,,,						
34 35.5 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Land & Land Rights	0	0	0	0	0	0	0	0	0	0		0	0	0
35 37.5 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	-	-	-			-	•	•	•	•	v	0
38 345   Reuse Distribution Reservoirs   0			•		•				•		•	•		-	•	0
37 39 05 Treatment & Disposal Equipment 33 33 35 36 38 39 40 42 43 45 46 47 49 50 42 38 38 39 15 Preatment & Disposal Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	•	•	-	•	•	•	•		•	4		0
38 915 - Plant Sewers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-	•		•			-		•	_		-		42
38   38   5   Other Plant & Misc. Equipment   0   0   0   0   0   0   0   0   0																0
14   32.6   Franchies   0   0   0   0   0   0   0   0   0			ō	ŏ	õ	ŏ		ŏ	ō		ō	ō	Ō	ō		0
22   35.3   Land & Land Rights   0   0   0   0   0   0   0   0   0																
33 354.6 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	-	•	•	•	-	-	-	•	•	·	v	0
44 355.6 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-		-	-	-	-	-		•	0	0	•
18   366   Reuse Services   0   0   0   0   0   0   0   0   0			•				-		-	-	•	-	•	0	0	0
Reuse Meters & Meter Installations   0   0   0   0   0   0   0   0   0					-	-	*		-	•		· ·		•		0
17 371.6   Pumping Equipment   177   185   194   202   210   219   227   236   244   252   261   269   278   227     18 375.6   Reuse Transmission & Distr. Sys.   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Ö	•		-	-			-	ŏ	ŏ	ŏ	ŏ	õ	ő
19   389.6   Other Plant & Misc. Equipment   0   0   0   0   0   0   0   0   0			177		194		210			236	244	252	261	269	278	227
GENERAL PLANT			0	0	0	0					0	0	0	0	0	0
13 3537 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	. 0	0	0	0	0	0	0
22 354.7 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							•	•					•			
33 39.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-									•	-	•	0
4 390.71 Computer Equipment 650 763 879 1.000 1.126 1.256 1.389 1.524 1.662 1.805 1.949 2.096 2.246 1.411 55 391.7 Transportation Equipment 5.771 5.77			-					-		-						ő
55 39.7 Transportation Equipment 5.771 5.7							-	-	1,389	1.524	-		-	2,096	-	1,411
36       39.7       Stores Equipment       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5,771</td> <td>5,771</td> <td></td> <td>5,771</td> <td></td> <td>5,771</td> <td></td> <td>5,771</td>									5,771	5,771		5,771		5,771		5,771
38 394.7       Laboratory Equipment       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       <		Stores Equipment	_				-	-	0	0	-	0	•	0	-	0
99 395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Ū	•	Ū		•	*	•	-	-	0	_	-	•	0
39 396.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			*			_	•				-	0	-	-	-	0
31 397.7 Miscellaneous Equipment 41,090 41,0			-	_	•	Ū	•	•		•					-	0
52 398.7 Other Tangible Plant 1,618 1,685 1,753 1,820 1,887 1,955 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,224 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,244 2,292 2,359 2,427 2,022 2,090 2,157 2,090 2,157 2,090 2,157 2,090 2,157 2,090 2,157 2,090 2,157 2,090 2,157 2,090 2,157 2,090 2,157 2,244 2,292 2,359 2,090 2,157			-				•	-	-	-			•		•	41,090
33 TOTAL 224,629 226,229 227,832 229,243 230,858 232,477 233,901 235,529 235,230 236,712 238,395 240,081 241,572 233,284																2,022
		_										_				
S4 Subtotal Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		AL											<del>· · · · · · · · · · · · · · · · · · · </del>			233,284
	64	Subtotal Land & Land Rights	0	0	0	0	0.	0	0	0	0	. 0	0	0	0	0

## Schedule of Water and Sewer Contributions in Aid of Construction Annual Balances Subsequent to Last Established Rate Base

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule: A-11 Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin with the date tha	it rate base was last esta	blished by PSC
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance	<del></del>	
5 6 7	1994 Additions Adjustments 12/31/94 Balance		0
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance	· .	
14 15 16	1997 Additions Adjustments 12/31/97 Balance	92,213	158,530
17 18 19	1998 Additions Adjustments 12/31/98 Balance	0 0 92,213	0 0 158,530
20 21 22	1999 Additions Adjustments 12/31/99 Balance	0 0 92,213	0 0 158,530

# Schedule of Water and Sewer Contributions in Aid of Construction Annual Balances Subsequent to Last Established Rate Base

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

	(1)	(2) Water	(3) Sewer
Line No.	Description	Year End Balance	Year End Balance
140.	Description	<u> </u>	<u> </u>
22	2000	1,400	0
23 24	Additions Adjustments	1,400	0
25	12/31/00 Balance	93,613	158,530
	2001		
26	Additions	300 0	0
27 28	Adjustments 12/31/01 Balance	93,913	158,530
20		30,310	700,000
	2002	0	0
29 30	Additions Adjustments	0	0
31	12/31/02 Balance	93,913	158,530
			,
32	2003 Additions	100	0
33	Adjustments	0	ő
34	12/31/03 Balance	94,013	158,530
	2004		
35	Additions	650	0
36	Adjustments	0	0
37	12/31/04 Balance	94,663	158,530
	2005		
38	Additions	1,375	2,600
39	Adjustments	4,525	7,585
40	12/31/05 Balance	100,563	168,715
	2006		
41	Additions	1,800	2,599
42	Adjustments	0	474 244
43	12/31/06 Balance	102,363	171,314
	2007		
44	Additions	0	0
45 46	Adjustments 12/31/07 Balance	102,363	171,314
40	12/01/01 Dalatice	102,000	111,014

Supporting Schedules: A-12 (pp 2-5)

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

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

## Florida Public Service Commission

Schedule:

A-12

Page:

1 of 5

Preparer:

Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.

1 2 3 4	Description WATER Cash CIAC:	Adjusted Balance	I Base Ye	ai Zuus		diate Year				
No. 1 2 3 4	Description WATER			ed & Useful	Adjusted		d & Useful	Projecte Adjusted		ed & Useful
1 2 3 4	WATER		%	Amount	Balance	%	Amount	Balance	%	Amount
2 3 4	Cach CIAC:		70	Amount	Balance		71.7104.11	Dalatio		711100111
2 3 4	Cash CIAC.									
3	Water Treatment Equipment	98,840	0.00%	0	99,663	0.00%	0	99,963	0.00%	0
4	Meter Fees	131	0.00%	0	300	0.00%	0	400	0.00%	0
	Main Extension Charge	654	0.00%	0	1,500	0.00%	0	2,000	0.00%	0
_	Service Installation Fees	0	0,00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	99,625	-	0	101,463	-	0	102,363	_	0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0 -
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0,00%	0	0	0.00%	0
11	Total Property CIAC	0	_	0	0	-	0	0		0
12	Total Water CIAC	99,625	-	0	101,463		0	102,363	-	0
	SEWER									
	Cash CIAC:						ľ			
13	Treatment & Disposal Equipment	165,924	0.00%	0	167,015	0.00%	0	167,315	0.00%	0
14.	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	1,308	0.00%	0	3,000	0.00%	0	3,999	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	167,232	-	0	170,015	<del>-</del>	0	171,314	-	0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0,00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0	_	0	0	_	0	0		0
28	Total Sewer CIAC	167,232	_	0	170,015	-	0	171,314	_	0

Test Year Average balance
JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: Page: Preparer:

A-12

2 of 5 Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	94,663	94,663	94,663	94,963	94,963	94,963	95,263	95,263	95,263	95,263	95,263	95,263	95,263	95,055
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	-0	0
5	Total Cash CIAC	94,663	94,663	94,663	95,563	95,563	95,563	96,463	96,463	96,463	96,463	96,463	96,463	96,463	95,840
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	. 0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	94,663	94,663	94,663	95,563	95,563	95,563	96,463	96,463	96,463	96,463	96,463	96,463	96,463	95,840
	SEWER														
	Cash CIAC:														
	Treatment & Disposal Equipment	158,530	158,530	158,530	158,830	158,830	158,830	159,130	159,130	159,130	159,130	159,130	159,130	159,130	158,922
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	0	0	0	1,000	1,000	1,000	2,000	2.000	2,000	2,000	2,000	2,000	2,000	1,308
16	Service Installation Fees	0	0	0	0	0	0	0 ·	0	0	0	0	0	0	0
17	Total Cash CIAC	158,530	158,530	158,530	159,830	159,830	159,830	161,130	161,130	161,130	161,130	161,130	161,130	161,130	160,230
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	158,530	158,530	158,530	159,830	159,830	159,830	161,130	161,130	161,130	161,130	161,130	161,130	161,130	160,230

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

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Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

#### Florida Public Service Commission

gradient gewarden gew

Schedule:

: A-12 3 of 5

Page: Preparer:

Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	94,663	98,763	98,763	99,063	99,063	99,063	99,363	99,363	99,363	99,363	99,363	99,363	99,363	98,840
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	. 0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	94,663	98,763	98,763	99,663	99,663	99,663	100,563	100,563	100,563	100,563	100,563	100,563	100,563	99,625
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	Q	0
7	T&D Mains	0	0	0	0	0	0	0	. 0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	94,663	98,763	98,763	99,663	99,663	99,663	100,563	100,563	100,563	100,563	100,563	100,563	100,563	99,625
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	158,530	166,115	166,115	166,415	166,415	166,415	166,715	166,715	166,715	166,715	166,715	166,715	166,715	165,924
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,308
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	158,530	166,115	166,115	167,415	167,415	167,415	168,715	168,715	168,715	168,715	168,715	168,715	168,715	167,232
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	Q
28	Total Sewer CIAC	158,530	166,115	166,115	167,415	167,415	167,415	168,715	168,715	168,715	168,715	168,715	168,715	168,715	167,232

Test Year Average balance

JS - Kings Cove Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12 Page: 4 of 5

Preparer:

Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	99,363	99,363	99,363	99,363	99,663	99,663	99,763	99,763	99,763	99,863	99,863	99,863	99,963	99,663
2	Meter Fees	200	200	200	200	300	300	333	333	333	367	367	367	400	300
3	Main Extension Charge	1,000	1,000	1,000	1,000	1,500	1,500	1,667	1,667	1,667	1,833	1,833	1,833	2,000	1,500
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	100,563	100,563	100,563	100,563	101,463	101,463	101,763	101,763	101,763	102,063	102,063	102,063	102,363	101,463
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	100,563	100,563	100,563	100,563	101,463	101,463	101,763	101,763	101,763	102,063	102,063	102,063	102,363	101,463
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	166,715	166,715	166,715	166,715	167,015	167,015	167,115	167,115	167,115	167,215	167,215	167,215	167,315	167,015
14	Other	0	0	0	0	0	0	- 0	0	0	0	0	0	0	0
15	Main Extension Charge	2,000	2,000	2,000	2,000	3,000	3,000	3,333	3,333	3,333	3,666	3,666	3,666	3,999	3,000
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	168,715	168,715	168,715	168,715	170,015	170,015	170,448	170,448	170,448	170,881	170,881	170,881	171,314	170,015
	Property CIAC:														
18	Structures & Improvements	0	0	O	0	0	0	0	0	. 0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	` 0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	168,715	168,715	168,715	168,715	170,015	170,015	170,448	170,448	170,448	170,881	170,881	170,881	171,314	170,015

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

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/07

#### Florida Public Service Commission

Schedule: A-12

Page: 5 of 5 Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May _	Jun	Jul	Aug_	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963
2	Meter Fees	400	400	400	400	400	400	400	400	400	400	400	400	400	400
3	Main Extension Charge	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
11	Total Property CIAC	0	Ó	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
	SEWER														
40	Cash CIAC:	107.245	407.245	407.045	467.045	407.046	467.045	407.245	407.045	407.045	107.015	167,315	167,315	167,315	167,315
	Treatment & Disposal Equipment Other	167,315 0	167,315 0	167,315 0	167,315 0	167,315 0	167,315 0	167,315 0	167,315 0	167,315 0	167,315 0	0	0 0	0	0 0
	Main Extension Charge	3.999	3,999	3,999	3.999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
	Service Installation Fees	0	3,595	3,999	3,999	3,999	3,555	3,995	3,555	0	3,338	5,555	0,999	0,559	0,555
10	Service installation rees	ų.	· ·	Ū	Ü	Ū	U	Ü	Ü	v		· ·			
17	Total Cash CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	O	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	Ō	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	Ō	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314

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# Schedule of Water and Sewer Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 1 of 2

Preparer: Robert M. Griffin

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

and/o	r retirements specifically identifying those		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the	date that rate base was last estab	olished by PSC
1	12/31/92 Balance		
	1993		
2	Additions		
3 4	Adjustments 12/31/93 Balance		0
4	12/31/93 Dajance		U
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
		~	
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14			
15	Adjustments		
16	12/31/97 Balance	92,213	158,530
		02,210	100,000
	1998		•
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	92,213	158,530
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	92,213	158,530

## Schedule of Water and Sewer Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
23 24	•	1,400	0 0
25	12/31/00 Balance	93,613	158,530
26 27 28	2001 Additions Adjustments 12/31/01 Balance	300 0 93,913	0 0 158,530
29 30 31	2002 Additions Adjustments 12/31/02 Balance	0 0 93,913	0 0 158,530
32 33 34	2003 Additions Adjustments 12/31/03 Balance	100 0 94,013	0 0 158,530
35 36 37	2004 Additions Adjustments 12/31/04 Balance	650 0 94,663	0 0 158,530
38 39 40	2005 Additions Adjustments 12/31/05 Balance	1,375 (50,019) 46,019	2,600 (69,938) 91,192
41 42 43	2006 Additions Adjustments 12/31/06 Balance	3,548 0 49,566	7,036 0 98,229
44 45 46	2007 Additions Adjustments 12/31/07 Balance	3,581 0 53,148	6,248 0 104,476

Supporting Schedules: A-12 (pp 2-5)

## Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

#### Florida Public Service Commission

Schedule:

A-14 1 of 5

Page: Preparer:

Robert M. Griffin

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations.

|--|

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		***	al Base Ye			diate Yea			d rate Ye	
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER						l l			
4	Cash	44.040	0.00%	0.	47 750	0.00%	0	51,288	0.00%	0
1 2	Water Treatment Equipment Meter Fees	44,642 3	0.00%	0	47,750 11	0.00%	ő	20	0.00%	C
3	Main Extension Charge	3 7	0.00%	0	26	0.00%	ő	44	0.00%	(
	Service Installation Fees	0		0	0	0.00%	0	0	0.00%	(
4	Service installation Fees	U	0.00%	U	0	0.00%	١	U	0.0076	
5	Total Cash	44,652	•	0	47,787	-	0	51,352	-	C
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	(
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	(
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	(
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	(
11	Total Property	0	=	0	0	_	0	0	-	
12	Total Water	44,652	_	0	47,787	-	0	51,352	-	
			-			_			_	
	SEWER Cash									
4.2		00.000	0.000/	0	94,634	0.00%	0	101,190	0.00%	
13	Treatment & Disposal Equipment Other	89,066 0	0.00% 0.00%	0	94,634	0.00%	0	101,190	0.00%	
14		<del>-</del>	0.00%	0	70	0.00%	0	162	0.00%	
15 16	Main Extension Charge Service Installation Fees	13 0	0.00%	0	70	0.00%	0	. 0	0.00%	
10	Service installation Fees	U	0.00%	U	U	0.00%	٠	. 0	0.0076	,
17	. Total Cash	89,079	-	0	94,704	_	0	101,352		
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	1
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	. 0	0	0.00%	
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	
26	Other Plant Misc Equip	0	0.00%	0	ó	0.00%	0	0	0.00%	
27	Total Property		-	0	0	-	0	0	-	
28	Total Sewer	89,079	-	0	94,704	-	0	101,352	-	

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule:

: A-14

Page: Preparer:

2 of 5 er: Robert M. Griffin

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

Line	(1)	(2) Prìor Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar _	Apr	May	Jun	Jul	Aug	Sep	Oct _	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	48,038	48,334	48,629	48,925	49,221	49,517	49,814	50,111	50,408	50,705	51,002	51,299	51,596	49,815
2	Meter Fees	0	0	0	0	1	1	2	3	4	5	6	7	8	3
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	Q	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	Ó	0	0	0	0	0	0	0	0	0	0
12	Total Water	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
	SEWER														
	Cash														
	Treatment & Disposal Equipment	102,196	102,773	103,350	103,929	104,507	105,085	105,665	106,244	106,823	107,403	107,982	108,561	109,141	105,666
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	О	0	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679

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Florida Public Service Commission

Schedule:

A-14 3 of 5

Page: Preparer: Robert M. Griffin

Docket No. 060368-WS Test Year Ending 12/31/05

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER			, , , , , , , , , , , , , , , , , , , ,											
	Cash	•													
	Water Treatment Equipment	48,038	42,730	43,025	43,321	43,617	43,913	44,210	44,507	44,804	45,101	45,398	45,695	45,992	44,642
2	Meter Fees	0	0	0	. 0	1	1	2	3	4	5	6	7	8	3
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	48,038	42,730	43,025	43,322	43,620	43,918	44,218	44,518	44,818	45,118	45,418	45,719	46,019	44,652
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	48,038	42,730	43,025	43,322	43,620	43,918	44,218	44,518	44,818	45,118	45,418	45,719	46,019	44,652
	SEWER														
	Cash														
	Treatment & Disposal Equipment	102,196	84,789	85,366	85,945	86,523	87,101	87,681	88,260	88,839	89,419	89,998	90,577	91,157	89,066
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	102,196	84,789	85,366	85,947	86,527	87,108	87,691	88,275	88,858	89,442	90,025	90,609	91,192	89,079
	Property														
18	Structures & Improvements	0	0	0	0	0	O	0	. 0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	ō	0	0
28	Total Sewer	102,196	84,789	85,366	85,947	86,527	87,108	87,691	88,275	88,858	89,442	90,025	90,609	91,192	89,079

#### Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

JS - Kings Cove

Docket No. 060368-WS Test Year Ending 12/31/06

#### Florida Public Service Commission

Schedule: A-14

Page: 4 of 5

Preparer:

Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash	45,992	46,284	40.570	40.000	47.400	17.455	17.710	10.010	40.007	10.004	40.005	40.040	49,512	47.750
2	Water Treatment Equipment Meter Fees	45,992 8	46,284 8	46,576	46,869	47,162	47,455	47,749	48,043	48,337	48,631	48,925	49,218	49,512 17	47,750
3	Main Extension Charge	6 19	19	8 19	9 20	9 21	10 22	11 24	12 26	13 28	14 31	15 33	16 35	37	11 26
4	Service Installation Fees	0	0	0	0	0	0	0	26 0	0	0	33 0	0	0	0
7	Gervice distallation rees	U	U	U	U	U	U	U	U	U	U	Ū	U	U	O
5	Total Cash	46,019	46,311	46,603	46,898	47.192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	46,019	46,311	46,603	46.898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	91,157	91,736	92,314	92,893	93,473	94,053	94,633	95,213	95,794	96,374	96,955	97,535	98,116	94,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	35	40	44	48	54	60	67	74	81	89	97	104	112	70
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	Ó	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	,0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704

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Test Year Average Balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: Page: A-14 5 of 5

Preparer:

Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER	.,													
	Cash														
1	Water Treatment Equipment	49,512	49,807	50,102	50,398	50,694	50,990	51,286	51,583	51,880	52,177	52,473	52,770		51,288
2	Meter Fees	17	17	17	17	18	18	19	20	21	22	23	24	25	20
3	Main Extension Charge	37	37	37	38	39	41	43	45	47	49	52	54	56	44
4	Service Installation Fees	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
5	Total Cash	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0		0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	•	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	•	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	Ō	Ó	0
12	Total Water	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352
	SEWER														
	Cash														
	Treatment & Disposal Equipment	98,116	98,628	99,141	99,653	100,165	100,678	101,190	101,702	102,214	102,727	103,239	103,751	104,264	101,190
	Other	0	0	0	0	0	0	0	0	0	0	0	0		0
15	Main Extension Charge	112	121	129	137	146	154	162	171	179	187	196	204		162
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	ō	ō	Ö	0	0	0	0	0	0	0	0	0
	Lift Stations	0	Ô	ő	ŏ	ň	Ô	Ô	ō	ō	0	0	0	0	0
23	Pumping Equipment	Ô	0	0	Ô	ő	Ô	0	ō	ō	0	Ó	0	0	0
	Reuse Services	0	0	0	0	0	0	0	Ô	0	ő	Ö	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	õ	Ô	0	ō	Ö	0	ő	ő
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	,0	ő	ő	•	ő
27	Total Property	0	0	0	0	0	0	0	0	0	ō	0	0	0	0
28	Total Sewer	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352

## Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Year	Water Rate	Sewer Rate
effective 1/1/06	8.88%	8.88%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

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

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-16 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

## **Schedule of Working Capital Allowance Calculation**

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: A-17 Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits

and credits. All adjustments to the per book accounts should be explained.

	(1)	(2) Historical Test Year	(3) Intermediate Year	(4) Projected Rate Year
Line		2005	2006	2007
No.	Description	Average	Average	Average
	Balance Sheet Accounts			
	For All Systems:	4 554 000	4.050.000	4 704 004
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581 0	(0) 0
4 5	Materials & Supplies Unbilled Revenues	9,893 642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
O	riepayments	120,200	133,391	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	1,519,346	803,960	1,200,249
	Allocation for this System: Note:	Allocation is by number	of customers of all syter	ns in Aqua Utilies FL, Inc
14	Allocation Percentage - Water	0.558%	0.558%	0.558%
15	Assets Allocated - Water (line 7 x line 14)	12,099	12,052	15,233
16	Liabilities Allocated - Water (line 12 x line 14)	) 3,615	7,563	8,531
17	Allocation Percentage - Sewer	0.537%	0.537%	0.537%
18	Assests Allocated - Sewer (line 7 x line 17)	11,632	11,586	14,644
19	Liabilities Allocated - Sewer (line 12 x line 17	3,476	7,271	8,201
	Direct Assignment of CWC Accounts:			
00	Deferred Rate Case Expense			
20 21	Water	1,686	5,475	12,154
21	Sewer	1,621	5,264	11,684
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	1,767	1,388	631
25	Sewer	0	0	0
	Total Balance Sheet CWC-this system		<del></del>	
26	Water (Lines 15-16+20+22+24)	11,937	11,353	19,487
27	Sewer (Lines 18-19+21+23+25)	9,777	9,580	18,127
		<del></del>		

Supporting Schedules: A-18, A-19

#### Aqua Utilities Florida, Inc.

Florida Public Service Commission

Schedule: A-18 Page:

1 of 3 Preparer: Robert M. Griffin

JS - Kings Cove Docket No. 060368-W\$ Test Year Ended: 2005 Historical [ X ] Projected [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
													71010701	70 702 445
		,,												72,793,115
														4,712,798
Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
OTHER BUVEION BROBERTY	2 007 361	2 000 000	2 000 000	2 000 000	2.000.000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2.000,566
OTHER PHISICAL PROPERTY	2,007,301	2,000,000	2,060,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Cash	3,477	3,477	3,477	0	0	0	(24)	Q	0	0	0	0	0	801
Accounts Receivable Customer	1,815,677	1.614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661			,				27,141
	655,756				666,946									642,613
Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
Prelim Survey & Investigation Chas	4 240	4 240	4.240	16 045	18.325	18 325	15.100	18.275	20:205	18.595	18.595	18,595	18,595	14,875
					335.456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
	1.959.931	1.924.301	1.888.671	1.853.041	1,817,411	1.781.781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
						, , ,								
TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817
	ASSETS  Utility Plant Construction Work in Progress Utility Plant Acquisition  GROSS UTILITY PLANT  Less: Accumulated Depreciation  NET UTILITY PLANT  OTHER PHYSICAL PROPERTY  Cash Accounts Receivable Customer Allowance for Bad Debts Accounts Receivable Other Materials & Supplies Temporary Investments Unbilled Revenue Prepayments  TOTAL CURRENT ASSETS  Prelim Survey & Investigation Chgs Deferred Rate Case Expense Regulatory Assets Other Deferred Debits RWIP	ASSETS   12/31/04	ASSETS   12/31/04   1/31/05	ASSETS   12/31/04   1/31/05   2/28/05	ASSETS   12/31/04   1/31/05   2/28/05   3/31/05	ASSETS         12/31/04         1/31/05         2/28/05         3/31/05         4/30/05           Utility Plant Construction Work in Progress         1,811,581         1,850,284         2,103,492         3,006,366         2,981,605           Utility Plant Acquisition         (11,572)         (11,621)         (11,584)         (11,547)         (11,510)           GROSS UTILITY PLANT         74,750,145         74,788,799         75,042,044         74,908,136         75,423,969           Less: Accumulated Depreciation         (24,978,029)         (25,173,813)         (25,375,464)         (25,483,914)         (25,642,253)           NET UTILITY PLANT         49,772,116         49,614,986         49,666,580         49,424,222         49,781,716           OTHER PHYSICAL PROPERTY         2,007,361         2,000,000	Materials & Supplies   Materials & Material	ASSETS   12/31/04   1/31/05   2/28/05   3/31/05   4/30/05   5/31/05   6/30/05	ASSETS   12/31/04   1/31/05   2/28/05   3/31/05   4/30/05   5/31/05   6/30/05   7/31/05   1/31	ASSETS   12/31/04   1/31/05   2/28/05   3/31/05   4/30/05   5/31/05   6/30/05   7/31/05   8/31/05   8/31/05     Utility Plant   72,950,136   72,95	ASSETS   12/31/04   1/31/05   2/28/05   3/31/05   4/30/05   5/31/05   6/30/05   7/31/05   8/31/05   8/31/05   9/30/05	Construction   Cons	ASSETS 12/31/04 1/31/05 2/28/05 3/31/05 4/39/05 5/31/05 6/30/05 7/31/05 8/31/05 9/30/05 10/31/05 11/30	ASSETS 12/31/04 1/31/05 2/28/05 3/31/05 4/30/05 5/31/05 6/30/05 7/31/05 8/31/05 9/30/05 10/31/05 11/30/05 12/31/05 12/31/05 11/30/05 12/31/05 11/30/05 12/31/05 11/30/05 12/31/05 11/30/05 12/31/05 11/30

#### Comparative Balance Sheet - Assets

#### Aqua Utilities Florida, Inc.

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ended: 2006 Historical [ ] Projected [ X ] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page: 2 of 3
Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15)
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Average Balance
	7,000.0	127011700	175 1700	2/20/00	3/3 //00	4/30/00	3/3 1/00	0/30/00	7751700	3/3//00	3/30/00	10/31/00	11700700	12/01/00	<del>Quionius</del>
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2.336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962.445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
_				_											
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925 0
12	Materials & Supplies Temporary Investments	0 7,5 <b>5</b> 4	0	0	0 0	0	U	0	0	0	(0)	0	0	0 (0)	581
14	Unbilled Revenue	596.599	684.821	689,920	686,114	752,018	710,160	707,524	•	(0) 658,971	(0) 690.529	(0) 730,982	(0) 730,982	730.982	695,977
15	Prepayments	134,962	113.059	108,716	112.645	106.078	138,213	136,550	678,101 143,652	166,987	161,023	140.000	140.000	140.000	133,991
,,,	riepayments	134,302	113,039	100,710	112,043	100,078	136,213	130,330	143,032	100,907	101,023	140,000	140,000	140,000	155,551
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14.304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2.194,560	2,158,015	2,121,469	2.084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302.077	327,468	309,455	298,726	289.362	294.932	293,460	304.833	328,477	395.097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22 23		(-,,	(,,	(11,111)	(,	(17,111)	•	-	(1,122)	( ,===,	V-17	<b>.</b>	(1,1-1,1)		V-1
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

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JS - Kings Cove Docket No. 060368-WS

Test Year Ended: 2007

Historical [ ] Projected [ X ]

#### Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

Schedule: A-18 Page:

3 of 3

Preparer:

Robert M. Griffin

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(14) Test Year Enc 12/31/07	(15) Average Balance
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1 2 3	Utility Plant Construction Work in Progress	90,892,592 9,576,655 (2,317,164)	94,922,592 5,576,655 (2,297,775)	94,962,592 5,576,655 (2,278,386)	95,857,592 5,576,655 (2,258,997)	95,952,592 5,576,655 (2,239,608)	96,027,592 5,576,655 (2,220,219)	97,917,592 5,576,655 (2,200,830)	97,957,592 5,576,655 (2,181,441)	98,477,592 5,576,655 (2,162,052)	99,412,592 5,576,655 (2,142,663)	99,442,592 5,576,655 (2,123,274)	99,472,592 5,576,655 (2,103,885)	100,342,592 5,576,655 (2,084,496)	97,049,130 5,884,347 (2,200,830)
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2, 101,441)	(2, 162,032)	(2,142,003)	(2,123,214)	(2,105,005)	(2,004,430)	(2,200,000)
4	GROSS UTILITY PLANT	98,152,083	98.201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32.642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
				·············				<del>- · · · · · · · · · · · · · · · · · · ·</del>							
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	. 0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	. (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0) 925,673	(0) 891,916
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599 140.000	919,856 140.000	922,538 140,000	140,000	140,000
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	U
22 23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

process formation process process of the company of the same

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Schedule:

Preparer:

Page:

A-19

1 of 3 Robert M. Griffin

JS - Kings Cove Docket No. 060368-WS Test Year Ended: 2005 Historical [ X ] Projected [ ]

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued						,,			,	,,-		•		0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14.483,792)	(14.438.060)	(14.466,151)	(14,473,470)	(14,667,845)	(14.568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital	, ,	, ,	,,,	. , ,,	( , , , , , , , , , , , , , , , , , , ,		, , , ,	, , -, -,	, ,	,,	, , , ,			0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0_	0	0	0	0
8	Accounts Payable	1.003.999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77.898	285.925	689.364	1,288,015	1,467,620	445,567
ā	Accts & Int. Payable-Assoc Cos	1,195,311	1.816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3.197.336	(3,739)	2,211,744	0,107,020	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)		(255,913)
12	Accrued Interest	15.804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56.504.172	56,215,493	56.395.330	55,888,582	56.524.868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

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## Comparative Balance Sheet - Equity Capital & Liabilities

## Aqua Utilities Florida, Inc.

#### Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Test Year Ended 2006
Historical [ ] Projected [ X ]

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

Schedule: Page: A-19 2 of 3

Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52.724.742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued			,											(
3	Additional Paid In Capital	6,927,553	6,931,392	8,171,620	8,996,527	8.352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4.849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257
5	Other Equity Capital						,								(
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	_ 0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
۰	Accounts Payable	1,467,620	588,143	352.026	361,616	632,190	803.444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
٥	Accts & Int. Payable-Assoc Cos	1,407,020	1,236,389	822,812	(662,984)	990.233	803,106	898.341	724,883	705,606	996,372	750,000	750,000	750,000	674,21
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600.000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938.167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10.144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends	,			,	-,	.,				•	•	•	·	
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper, Reserves	0	0	0	n	0	0	. 0	0		0		0	0	
	Other polerica orealis a open reserves _			<u>~</u>	<del></del>			<u>~</u> _							
17	Contributions in Aid of Construction	26,035,036	26.065.848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10.838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65.258.815	66,350,585	66,605,227	67.659.135	68,395,181	69.240.798	69.056,228	69,670,621	76.148.948	67.071.283

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

#### Aqua Utilities Florida, Inc.

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#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ended 2007 Historical [ ] Projected [ X ] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: Page;

e: A-19 3 of 3

Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52.724.742	52.724.742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued	02,727,772	02,124,142	02,127,172	02,124,142	52,724,742	54,124,142	32,724,142	32,124,142	52,727,772	32,724,742	52,724,742	02,724,742	02,724,742	02,724,742
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5, 168, 047
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817
5	Other Equity Capital														C
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Pavable	525,000	400.000	400,000	400.000	400.000	400.000	400,000	400,000	400.000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750.000	750.000	750,000	750,000	750,000	750,000	750.000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,38
13	Accrued Dividends														(
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Contributions in Aid of Construction	26.612.949	26.612.949	26,612,949	26.877.949	26.877.949	26.877.949	27,142,949	27.142.949	27.142.949	27.407.949	27,407,949	27.407.949	27,672,949	27.061.411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810.884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
	TOTAL EQUITY CAPITAL & LIABILITIES	76.148.948	76.180.426	76.219.230	76,913,656	76.986.093	76.711.063	78.446.180	78.088.395	78,319,868	79,133,162	78.850.884	78.534.934	79,162,759	77.668,892

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## JS - Kings Cove NET OPERATING INCOME

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## Schedule of Water Net Operating Income

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

#### Florida Public Service Commission

Schedule:

B-1

Page: Preparer: 1 of 1 Jack Schreyer

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	56,051	(353)	55,698	1,503	57,202	0	57,202	46,150	103,352	B-4
2	Operation & Maintenance	46,518	3,102	49,620	3,524	53,144	14,941	68,084	682	68,766	<b>B-</b> 5
3	Depreciation, net of CIAC Amort.,U&U	12,853	(1,925)	10,927	(1,080)	9,848	437	10,285	0	10,285	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	4,815	0	4,815	159	4,973	864	5,838	2,077	7,914	B-15
6	Provision for Income Taxes	(3,138)	8,326	5,188	(2,913)	2,275	(6,340)	(4,065)	9,062	4,997	C-1
7	OPERATING EXPENSES	61,048	9,502	70,550	(310)	70,240	9,901	80,141	11,820	91,962	
8	NET OPERATING INCOME	(4,996)	(9,855)	(14,851)	1,813	(13,038)	(9,901)	(22,940)	34,330	11,390	
9	RATE BASE	394,916	(252,437)	142,479	(3,590)	138,889	22,430	161,319		161,319	A-1
10	RATE OF RETURN =	-1.27%	=	-10.42%	• • •				:	7.06%	

## Schedule of Sewer Net Operating Income

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

## Florida Public Service Commission

Schedule:

B-2 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	73,583	(240)	73,343	1,330	74,672	0	74,672	87,458	162,130	B-4
2	Operation & Maintenance	75,115	1,357	76,471	2,652	79,123	29,710	108,833	1,292	110,124	B-6
3	Depreciation, net of CIAC Amort.,U&U	3,443	8,517	11,959	154	12,113	1,356	13,468	0	13,468	B-14
4	Amortization	0	0	0	0	. 0	0	0	0	0	B-3
5	Taxes Other Than Income	6,609	0	6,609	85	6,694	2,061	8,755	3,936	12,691	B-15
6	Provision for Income Taxes	(5,665)	7.696	2,031	(3,671)	(1,640)	(13,385)	(15,025)	22,948	7,922	C-1
7	OPERATING EXPENSES	79,501	17,569	97,070	(780)	96,290	19,741	116,031	28,175	144,206	
8	NET OPERATING INCOME	(5,918)	(17,810)	(23,728)	2,110	(21,618)	(19,741)	(41,359)	59,283	17,924	
9	RATE BASE	262,393	(119,335)	143,058	21,666	164,724	72,931	237,655		237,655	A-2
10	RATE OF RETURN	-2.26%	, -,/=	-16.59%	•					7.54%	

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule:

B-3 1 of 5

Page: Preparer:

Jack Schreyer

Historical [X] Projected []

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

No.   Description   Description   Description   UtilITYTEST YEAR ADJUSTMENTS - 2005   To reconcile booked revenues with biffling analysis   (353)   (240)   (353)   (353)   (240)   (353)		(1)		(2)	(3)	(4)
TILITY TEST YEAR ADJUSTMENTS - 2005		Description		Water	Sewer	Supporting Schedules
To reconcile booked revenues with billing analysis (353) (240) TOTAL  8			NTS - 2005			
TOTAL   Section   Sectio	1					E-2
B. OPERATIONS & MAINTENANCE   Remove non-recurring hurricane expense from prior periods.   Particular Scrupplies   Remove non-recurring hurricane expense from prior periods.   Particular Scrupplies   Remove non-recurring hurricane expense from prior periods.   Particular Scrupplies   Particu			billing analysis			
B. OPERATIONS & MAINTENANCE   Remove non-recurring hurricane expense from prior periods but a distribute   D. Amaterials & Supplies   Remove non-recurring hurricane expense from prior periods.   P. Contractual Services - Legal   2004 Accrual true up - Non-recurring   1,698   0   0   0   0   0   0   0   0   0		TOTAL		(353)	(240)	
Materials & Supplies   Remove non-recurring hurricane expense from prior periods.   1,698   0   0   0   0   0   0   0   0   0						5.55
Periods	_	# · - · - · · · · · · · · · · · · · · ·	D	•	•	B-5, B-6
Remove non-recurring hurricane expense from prior periods.   Pariods.	6	Materials & Supplies	periods.		O	
Periods	7			1,698		
Period) & Non-recurring Vehicle tax refund.   10   Bad Debt Expense   Out of Period Bad Debt accrual true-up   955   922   11   Miscellaneous Expense   Non-recurring transfer from Parent to Utility   375   362   1,357   362   1,357   362   1,357   362   3,102   1,357   363   363   3,102   1,357   363   3,102   1,357   363   3,102   1,357   363   3,102	8	Contractual Services - Other		0	0	
Miscellaneous Expense   Non-recurring transfer from Parent to Utility   375   362   3,102   1,357   361   3,102   1,357   362   3,102   1,357   362   3,102   1,357   362   3,102   1,357   362   3,102   1,357   362   3,10	9	Transportation Expenses		75	72	
TOTAL   3,102   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,357   1,594   1,357   1,594   1,59	10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	955	922	
13	11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	375_	362	
C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)   15		TOTAL		3,102	1,357	
UPIS depreciation based on adjusted plant balances and PSC lives						
CIAC amortization based on adjusted balances and rates based on PSC UPIS lives (331) (671)   TOTAL (1,925) 8,517     D. AMORTIZATION						B-13, B-14
TOTAL						
18 19 D. AMORTIZATION 20 - 0 0 21 - 0 0 0 22 TOTAL 0 0 0 23 24 E. TAXES OTHER THAN INCOME TAX B- 25 1. Payroll tax adjustment 0 0 0 26 2. Property Tax adjustment 0 0 0 27 TOTAL 0 0 0 28 29 F. INCOME TAXES 30 1. Income tax impact of the adjustments to per book income 8,326 7,696 C- 31 TOTAL 8,326 7,696			ed balances and rates based on PSC UPIS lives			
D. AMORTIZATION		TOTAL		(1,925)	8,517	
Column		D. AMORTIZATION				
21   -		D. AMORTIZATION		0	0	
TOTAL   0 0 0   0   23   24   E. TAXES OTHER THAN INCOME TAX   B-1   25   1. Payroll tax adjustment   0 0 0   0   2. Property Tax adjustment for Future Use plant   0 0 0   0   0   27   TOTAL   0 0 0   0   0   28   29   F. INCOME TAXES   29   F. INCOME TAXES   30   1. Income tax impact of the adjustments to per book income   8,326   7,696   C-1   70   7,696   C-1   70   7,696   25   7,696		-		-		
23		TOTAL				
E. TAXES OTHER THAN INCOME TAX   B-25   1. Payroll tax adjustment   0   0   0   0   0   0   0   0   0				J	v	
26 2. Property Tax adjustment for Future Use plant 0 0 27 TOTAL 0 0 0 28 29 F. INCOME TAXES 30 1. Income tax impact of the adjustments to per book income 8,326 7,696 C- 31 TOTAL 8,326 7,696 32		E. TAXES OTHER THAN INCOME TAX	<			B-15
26 2. Property Tax adjustment for Future Use plant 0 0 27 TOTAL 0 0 0 28 29 F. INCOME TAXES 30 1. Income tax impact of the adjustments to per book income 8,326 7,696 C- 31 TOTAL 8,326 7,696 32	25	Payroll tax adjustment		0	0	
27 TOTAL 0 0 0 28 29 F. INCOME TAXES 30 1. Income tax impact of the adjustments to per book income 8,326 7,696 C- 31 TOTAL 8,326 7,696 32			ure Use plant			
29 F. INCOME TAXES 30 1. Income tax impact of the adjustments to per book income 8,326 7,696 C- 31 TOTAL 8,326 7,696 32	27	TOTAL	,	0		
30       1. Income tax impact of the adjustments to per book income       8,326       7,696       C-         31       TOTAL       8,326       7,696         32       —       —       —	28					
31 TOTAL 8,326 7,696 32	29	F. INCOME TAXES				
32			nents to per book income			C-1
		TOTAL		8,326	7,696	
33 TOTAL INCOME ADJOSTMENTS 9,149 17,329	33	TOTAL INCOME ADJUSTMENTS		9,149	17,329	

## Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [ X ]

Schedule: B-3
Page: 2 of 5
Preparer: Jack Schreyer

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

Line	(1)		(2) 2006	(3) 2006 #	(4) Supporting
No.	Description Description	0000	Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2006			E-2, E-13
1	A. REVENUES  Customer growth		1,503	1,330	E-2, E-13
3	TOTAL	<u></u>	1,503	1,330	
4	TOTAL		1,000	1,000	
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	1,032	236	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	1	6	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	(290)	406	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	324	300	
10	Sludge Removal Expense	Adj, for upgraded plants, growth and inflationary increases	0	(1,841)	
11	Purchased Power	Adj, for increase in cost due to storm damage recover surcharges and fuel charges	890	767	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	2	1,831	
13	Chemicals	Adj. for increase in chlorine costs	183	(2,288)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature.	2,479	82	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office.	252	259	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(3,872)	(697)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	3,022	1,221	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.	(2,670)	(3,187)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(325)	70	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	(247)	895	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	21	(51)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	2	444	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(1,688)	(1,854)	
24	Insurance - Vehicle	Adj, for the new procedure that transfers a portion of transportation cost to capital.	(96)	(57)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	181	162	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(128)	(116)	
27.	Insurance - Other	Adj. for volatile charges from year to year.	(58)	(93)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	1	(0)	
29	Reg. Comm. Exp Rate Case Amort.	None	. 0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	131	(123)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	4,302	4,076	
33	Non-recurring 2005 Bonus True-up	Seminara, davel, and lines.	68	66	
34	Purchased Power Rate Increase Pass	Through	0	2,134	
35	Non-recurring 2005 Miscellaneous Exp		5	5	
36 37	TOTAL	-	3,524	2,652	
38	C. DEPRECIATION NET OF AMORTIZATI				B-13, B-14
39	Depreciation expense adjusted for plan	t additions and retirements	(1,116)	210	
40	CIAC amortization adjusted for addition	nal contributions	37	(56)	
41 42	TOTAL		(1,080)	154	

Florida Public Service Commission

Schedule: Page: Preparer:

B-3 3 of 5

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2006 - continued

Jack Schreyer

Historical [ ] Projected [ X ]

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

	(1)	(2)	(3)	(4)
Line		2006	2006	Supporting
No.	Description	Water	Sewer	Schedules
43	D. AMORTIZATION			
44		0	0	
45	4	0	0	
46	TOTAL	0	0	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	RAF on revenue from customer growth and rate index	68	60	
50	Payroll tax adjustment	91	25	
51	Property taxes associated with plant additions	0	0	
52	Property Tax adjustment for Future Use plant	0_	0	
53	TOTAL	159	85	
54				
55	F. INCOME TAXES			C-1
56	<ol> <li>Income tax impact of the adjustments to per book income</li> </ol>	(2,913)	(3,671)	
57	TOTAL	(2,913)	(3,671)	
58				
59	TOTAL INCOME ADJUSTMENTS	1,193	550	

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/07 Historical [ ] Projected [ X ] Schedule: B-3
Page: 4 of 5
Preparer: Jack Schreyer

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

Line	(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Description	2007	Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2007			E 12
1	A. REVENUES		0	0	E-13
2	Customer growth TOTAL	<del>-</del>	<u>0</u> .	0	
3	TOTAL		U	U	
<b>4</b> 5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	4,500	15,439	D-0, D-0
7	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(117)	(127)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	984	1,185	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536%	665	223	
9	Fulchased Water / Sewer Freatment	for water and 2.003 for sewer	003	223	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	2,610	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	836	(110)	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	4	382	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	139	348	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	536	254	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	14	63	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	79	15	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	24	260	*
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	600	433	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	80	51	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	262	87	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	43	20	
22	Rental of Equipment	Adi, to '07plan, alloc'd by ERCs, increase 1.755%	3	107	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	340	218	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	11	13	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	55	38	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	7	16	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	23	8	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	2	0	
29	Reg. Comm. Exp Rate Case Amort.	See MFR Schedule B-12	0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinguencies in 2007.	(655)	(190)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	1,096	946	
33	Non-recurring 2005 Bonus True-up	·, · · · · , · · · · , · · · · · · · ·	70	68	
34	Purchased Power Rate Increase Pass	Through	0	2,198	
35	Contractual Services - Other	Customer Call Center conversion	1,664	1,608	
36	Reg. Comm. Exp Rate Case Amort.		3,826	3,695	
37	Non-recurring 2005 Miscellaneous Exp	ense reclassifications; Cust. Call Center conversion	(149)	(144)	
38	TOTAL	· -	14,941	29,710	
39					
40	C. DEPRECIATION NET OF AMORTIZATION	ON OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plan	t additions and retirements	471	567	
42	CIAC amortization adjusted for addition	al contributions	(34)	789	
43	TOTAL		437	1,356	
44					
45	D. AMORTIZATION				
46	-		0	0	
47	<u>-</u>	-	0	0	
48	TOTAL		0	0	
49	E TIVES STUES THE TIME TO				
50	E. TAXES OTHER THAN INCOME TAX				B-15
51	RAF on revenue from customer grow	vth and rate index	0	0	
52	Payroll tax adjustment	, , , , , , , , , , , , , , , , , , ,	369	1,273	
53	3. Property taxes associated with plant		496	788	
54	Property Tax adjustment for Future L	Jse plant	0	0	
55	TOTAL		864	2,061	
56	E 111001 / E 1111-1				
56	F. INCOME TAXES				
57					
57 58	1. Income tax impact of the adjustment	s to per book income	(6,340)	(13,385)	C-1
57 58 59		s to per book income	(6,340) (6,340)	(13,385) (13,385)	C-1
57 58	1. Income tax impact of the adjustment	s to per book income			C-1

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/07 Historical [ ] Projected [ X ]

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

Jack Schreyer

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

	(1)		(2)	(3) 2007	(4)
Line	Description		2007 Water	Sewer	Supporting Schedules
No.	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007		vva(c)		<u> </u>
Ì	NET OPERATING REVENUE				
2	Required Revenue Adjustment	_	46,150	87,458	
4	OPERATION & MAINTENANCE EXPENSE				
5 6	Bad Debt Adjustment Due To Proposed Rate Increase	_	682	1,292_	
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,077	3,936	
9	TO TO STATE OF THE CONTROL OF THE CO				
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		57,202	74,672	
12	Plus Required Revenue Adjustment		46,150	87,458	
13	Rate Year Revenue at Proposed Rates		103,352	162,130	
14					
15	Less Operating Expenses Before Income Taxes		(86,965)	(136,284)	
16	Less Interest Expense		(3,435)	(5,312)	
17	Taxable Income		12,952	20,535_	
18	Income Tax at Composite Rate of	38.58%	4,996	7,921	
19	Less Income Tax at Present Rates		4,065	15,025	
20		_			
21	Income Tax Adjustment		9,062	22,947	

## **Test Year Operating Revenues**

## JS - Kings Cove

Docket No. 060368-WS Schedule Year Ended: 12/31/05

Historical [X] Projected []

## Florida Public Service Commission

Schedule:

B-4

Page:

1 of 1

Preparer:

Jack Schreyer

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

•	(1) WATER	(2)	(3) SEWER	(4)
Line	9			_
No.	Account No. and Description	n Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	_
2	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	0
3	461.1 Metered - Residential	55,218	521.2 Flat Rate - Commercial	
4	461.2 Metered - Commercial	0	521.3 Flat Rate - Industrial	
5	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
6	461.4 Metered - Public Authorities	6	521.5 Flat Rate - Multi-Family	
7	461.5 Metered - Multi-Family	0	521.6 Flat Rate - Other	
8	462.1 Public Fire Protection	0	522.1 Measured - Residential	73,343
9	462.2 Private Fire Protection		522.2 Measured - Commercial	0
10	464 Other Sales - Public Author	rities	522.3 Measured - Industrial	
11	465 Irrigation Customers		522.4 Measured - Public Authorities	
12	466 Sales for Resale		522.5 Measured - Multi-Family	0
13	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
14	475 Unbilled Revenues	0	524 Revenues From Other Systems	
15			525 Interdepartmental Sales	
16			526 Effluent	
17			527 Unbilled Revenues	0
18	TOTAL WATER SALES	55,218	TOTAL SEWER SALES	73,343
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470 Forfeited Discounts		531 Sale Of Sludge	
22	471 Misc. Service Revenues	480	532 Forfeited Discounts	
23	472 Rents From Water Property	<b>y</b>	534 Rents From Sewer Property	
24	473 Interdepartmental Rents		535 Interdepartmental Rents	
25	474 Other Water Revenues	0	536 Other Sewer Revenues	0
26 27	TOTAL OTHER WATER REVEN	IUES 480	TOTAL OTHER SEWER REVENUES	0
28	TOTAL WATER OPERATING RE	VENUES 55,698	TOTAL SEWER OPERATING REVENUES	73,343

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

#### Florida Public Service Commission

B-5

1 of 4

Schedule:

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Page: Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjuste <u>d</u>
1	601	Salaries & Wages - Employees	10,376	0	10,376	11,408	1,032	68	11,475	15,975	4,500	70	16,045
2	603	Salaries & Wages - Officers, Exec.	361	0	361	362	1	0	362	245	(117)	0	245
3	604	Employee Pensions & Benefits	3,241	0	3,241	2,952	(290)	0	2,952	3,936	984	0	3,936
4	610	Purchased Water	2,874	0	2,874	3,197	324	0	3,197	3,862	665	0	3,862
5	615	Purchased Power	4,744	0	4,744	5,634	890	0	5,634	6,471	836	0	6,471
6	616	Fuel for Purchased Power	17	0	17	19	2	0	19	23	4	0	23
7	618	Chemicals	1,177	0	1,177	1,360	183	0	1,360	1,499	139	0	1,499
8	620	Materials & Supplies	518	0	518	2,997	2,479	0	2,997	3,533	536	0	3,533
9	631	Contractual Services - Engineering	300	0	300	552	252	0	552	566	14	0	566
10	632	Contractual Services - Accounting	5,006	0	5,006	1,135	(3,872)	0	1,135	1,213	79	0	1,213
11	633	Contractual Services - Legal	(1,696)	1,698	2	3,024	3,022	0	3,024	3,047	24	0	3,047
12	634	Contractual Services - Mgmt. Fees	6,514	0	6,514	3,844	(2,670)	0	3,844	4,444	600	0	4,444
13	635	Contractual Services - Testing	2,107	0	2,107	1,782	(325)	0	1,782	1,862	80	0	1,862
14	636	Contractual Services - Other	5,467	0	5,467	5,220	(247)	0	5,220	5,482	262	1,664	7,147
15	641	Rental of Building/Real Prop.	187	0	187	208	21	0	208	251	43	0	251
16	642	Rental of Equipment	13	0	13	15	2	0	15	18	3	0	18
17	650	Transportation Expenses	2,926	75	3,000	1,313	(1,688)	0	1,313	1,653	340	0	1,653
18	656	Insurance - Vehicle	189	0	189	93	(96)	0	93	104	11	0	104
19	657	Insurance - General Liability	351	0	351	531	181	0	531	586	55	0	586
20	658	Insurance - Workman's Comp.	198	0	198	70	(128)	0	70	77	7	0	. 77
21	659	Insurance - Other	261	0	261	203	(58)	0	203	226	23	0	226
22	660	Advertising Expense	10	0	10	11	1	0	11	13	2	0	13
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	3,826	3,826
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	745	955	1,700	1,831	131	0	1,831	1,176	(655)	0	1,176
26	675	Miscellaneous Expense	633	375	1,008	5,310	4,302	5	5,315	6,411	1,096	(149)	6,262
27		TOTAL WATER O & M EXPENSES	46,518	3,102	49,620	53,071	3,451	73	53,144	62,674	9,530	5,411	68,084

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [ X ] Projected [ ]

Schedule: B-5 Page: 2 of 4

Preparer: Jack Schreyer Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2005											2005	Per Books
No.		Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	436	686	1,350	1,001	911	489	505	677	1.015	837	1,015	1,453	10,376
,	603		430	32	72	46	42	53	45	32	58	43	51	(114)	361
3	604		329	352	447	393	413	192	159	252	321	99	260	24	3,241
4	610		323 N	0	632	225	165	329	206	0	410	192	299	417	2.874
5	615		272	264	429	304	408	573	355	316	377	453	479	514	4.744
6	_	Fuel for Purchased Power	0	204	4	1	1	2	1	0.0	2	1	2	2	17
7	618	Chemicals	65	94	92	14	56	315	111	Ô	168	77	97	89	1,177
8	620	Materials & Supplies	0	0	30	11	51	101	88	127	20	9	19	63	518
9	631	Contractual Services - Engineering	0	0	6	2	2	3	2	0	72	70	71	72	300
10	632	Contractual Services - Accounting	Ō	33	102	58	51	2.026	382	360	821	360	393	421	5,006
11	633	Contractual Services - Legal	0	0	(1,698)	0	0	0	0	0	0	0	0	0	(1,696)
12	634	Contractual Services - Mgmt. Fees	0	319	753	530	576	603	537	543	524	594	779	756	6,514
13	635	Contractual Services - Testing	90	225	272	91	265	34	516	90	250	110	121	43	2,107
14	636	Contractual Services - Other	(106)	(117)	624	336	99	1,614	287	431	354	553	1,023	370	5,467
15	641	Rental of Building/Real Prop.	0	0	41	15	11	21	13	0	27	12	19	27	187
16	642		0	0	3	1	1	2	1	0	2	1	1	2	13
17	650	Transportation Expenses	0	152	309	215	219	434	273	197	323	273	314	217	2,926
18	656	Insurance - Vehicle	0	13	23	17	16	18	16	13	20	16	18	20	189
19	657	Insurance - General Liability	0	24	43	31	29	34	30	24	36	30	33	37	351
20	658		0	18	18	18	- 18	18	18	18	18	18	18	18	198
21	659		0	18	32	23	22	25	23	18	27	22	25	27	261
22	660	Advertising Expense	0	0	2	1	1	1	1	0	1	1	1	1	10
23	666		0	0	0	0	0	0	0	0	0	0	0	0	. 0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		39	405	10	90	106	119	3	0	7	3	(43)	7	745
26	675	Miscellaneous Expense	0	0	120	43	31	62	39	76	78	48	57	79	633
27		TOTAL WATER O & M EXPENSES	1,125	2,518	3,718	3,464	3,492	7,069	3,611	3,174	4,930	3,823	5,051	4,545	46,518

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [ ] Projected [X]

Schedule: B-5 Page:

3 of 4

Preparer: Jack Schreyer Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2006											2006	Forecast
No.		Account No. and Name	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,033	689	1,148	1,165	981	945	906	988	905	986	949	712	11,408
2	603		50	49	(20)	53	43	53	62	17	16	19	17	2	362
3	604	Employee Pensions & Benefits	205	258	366	323	293	212	332	201	195	205	199	163	2,952
4	610	Purchased Water	266	252	307	322	160	311	464	264	254	305	262	28	3,197
5	615	Purchased Power	378	431	436	986	426	697	607	350	356	342	334	291	5,634
6	616	Fuel for Purchased Power	2	2	2	2	1	2	3	2	2	2	2	0	19
7	618	Chemicals	89	70	162	112	168	137	173	88	93	96	93	80	1,360
8	620	Materials & Supplies	13	24	108	1,986	38	15	223	123	125	120	117	106	2,997
9	631	Contractual Services - Engineering	71	70	71	71	<b>7</b> 0	71	72	12	11	12	12	9	552
10	632	Contractual Services - Accounting	65	191	131	132	65	131	148	61	63	61	57	31	1,135
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	3,021	3,024
12	634		494	523	509	496	497	558	364	96	92	111	95	10	3,844
13		Contractual Services - Testing	117	26	122	150	106	122	138	208	212	204	200	176	1,782
14	636	Contractual Services - Other	1,163	297	339	334	278	330	385	441	447	439	424	344	5,220
15	641	Rental of Building/Real Prop.	17	16	20	21	10	20	30	17	17	20	17	2	208
16	642		1	1	1	2	1	1	2	1	1	1	1	0	15
17	650	Transportation Expenses	269	249	254	156	29	68	85	48	46	56	48	5	1,313
18	656	Insurance - Vehicle	10	10	11	11	9	11	13	4	4	5	4	0	93
19	657	Insurance - General Liability	71	70	71	72	67	71	76	8	8	9	8	1	531
20	658		10	10	10	10	10	10	10	0	0	0	0	0	70
21	659	Insurance - Other	25	25	26	26	23	26	29	6	6	7	6	1	203
22	660	Advertising Expense	1	1	1	1	1	1	2	1	1	1	1	0	11
23	666		0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		4	4	5	5	1,261	(43)	105	88	102	102	100	97	1,831
26	675	Miscellaneous Expense	72	48	58	61	30	59	88	1,006	1,026	974	966	921	5,310
27		TOTAL WATER O & M EXPENSES	4,426	3,316	4,138	6.497	4,567	3,810	4,319	4,030	3,982	4,077	3,911	6,001	53,071

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [ ] Projected [X]

Schedule: B-5

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Page:

Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Budgeted
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,331	1,317	1,373	1.388	1.222	1,378	1,536	1,329	1,318	1,371	1,327	1.085	15,975
2	603	Salaries & Wages - Officers, Exec.	20	19	24	25	12	24	36	20	19	23	20	2	245
3	604	Employee Pensions & Benefits	282	342	464	414	379	290	428	277	271	281	274	232	3,936
4	610	Purchased Water	322	305	371	389	194	376	561	319	307	369	316	34	3,862
5	615	Purchased Power	434	496	503	1.130	488	800	699	402	410	393	384	332	6,471
6	616	Fuel for Purchased Power	2	2	2	2	1	2	3	2	2	2	2	0	23
7	618	Chemicals	99	79	178	124	184	151	190	98	102	106	103	86	1,499
8	620	Materials & Supplies	15	29	127	2,337	45	18	264	145	148	142	139	126	3,533
9	631	Contractual Services - Engineering	72	72	73	73	71	73	74	12	13	13	12	9	566
10	632	Contractual Services - Accounting	71	197	139	140	68	139	159	68	69	68	63	32	1,213
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	3,044	3,047
12	634	Contractual Services - Mgmt. Fees	567	600	586	571	568	641	425	116	111	134	115	12	4,444
13	635	Contractual Services - Testing	124	31	129	158	111	130	149	216	219	212	207	177	1,862
14	636	Contractual Services - Other	1,189	317	363	359	292	355	419	463	468	464	446	349	5,482
15	641	Rental of Building/Real Prop.	21	20	24	25	13	24	36	21	20	24	21	2	251
16	642	Rental of Equipment	2	1	2	2	1	2	3	1	1	2	1	0	18
17	650	Transportation Expenses	345	319	325	197	35	84	103	58	56	67	58	6	1,653
18	656	Insurance - Vehicle	11	11	12	12	9	12	15	5	5	6	5	1	104
19	657	Insurance - General Liability	78	76	78	79	73	78	84	10	9	11	10	1	586
20	658	Insurance - Workman's Comp.	11	11	11	11	11	11	11	0	0	0	0	0	77
21	659	Insurance - Other	28	27	28	29	24	28	32	7	7	8	7	1	226
22	660	Advertising Expense	1	1	1	1	1	1	2	1	1	1	1	0	13
23	666		0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	5	5	6	6	791	(24)	70	57	66	67	65	62	1,176
26	675	Miscellaneous Expense	87	58	70	74	37	71	106	1,214	1,239	1,176	1,166	1,112	6,411
27		TOTAL WATER O & M EXPENSES	5,116	4,334	4,888	7,545	4,630	4,664	5,406	4,842	4,861	4,941	4,741	6,705	62,674

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

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule: B-6 Page: 1 of 4

Schedule Year Ended: 12/31/2005, 2006, 2007

Preparer: Jack Schreyer

Historical [X] Projected [X]

Explanation: Provide a schedule that shows adjusted O & M expenses.

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line		·	2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted		Adjustments	Adjusted
1	701	Salaries & Wages - Employees	12,462	0	12,462	12.697	236	66	12.763	28.202	15.439	68	28,269
2	703	Salaries & Wages - Officers, Exec.	253	Õ	253	259	6	0	259	132	(127)	0	132
3	704	Employee Pensions & Benefits	4,157	0	4,157	4,562	406	0	4.562	5.747	1,185	0	5,747
4	710	Purchased Sewage Treatment	771	0	771	1.071	300	0	1.071	1,294	223	0	1,294
5	711	Sludge Removal Expense	15,206	0	15.206	13.365	(1,841)	0	13,365	15,974	2,610	0	15,974
6	715	Purchased Power	12,705	0	12,705	13,472	767	2,134	15,606	15,496	(110)	2,198	17,694
7	716	Fuel for Power Production	7	0	7	1,838	1,831	0	1,838	2,220	382	0	2,220
8	718	Chemicals	6,183	0	6,183	3,895	(2,288)	0	3,895	4,242	348	0	4,242
9	720	Materials & Supplies	1,350	0	1,350	1,432	82	0	1,432	1,686	254	0	1,686
10	731	Contractual Services - Engineering	71	0	71	330	259	0	330	393	63	0	393
11	732	Contractual Services - Accounting	1,492	0	1,492	796	(697)	0	796	811	15	0	811
12	733	Contractual Services - Legal	31	0	31	1,252	1,221	0	1,252	1,512	260	0	1,512
13	734	Contractual Services - Mgmt. Fees	6,195	0	6,195	3,008	(3,187)	0	3,008	3,440	433	0	3,440
14	735	Contractual Services - Testing	1,680	0	1,680	1,750	.70	0	1,750	1,801	51	0	1,801
15	736	Contractual Services - Other	8,777	0	8,777	9,672	895	0	9,672	9,759	87	1,608	11,367
16	741	Rental of Building/Real Prop.	146	0	146	95	(51)	0	95	115	20	0	115
17	742	Rental of Equipment	69	0	69	513	444	0	513	619	107	0	619
18	750	Transportation Expenses	2,515	72	2,587	732	(1,854)	0	732	950	218	0	950
19	756	Insurance - Vehicle	160	0	160	103	(57)	0	103	116	13	0	116
20	757	Insurance - General Liability	305	0	305	467	162	0	467	505	38	0	505
21	758	Insurance - Workman's Comp.	231	0	231	115	(116)	0	115	131	16	0	131
22	759	Insurance - Other	219	0	219	126	(93)	0	126	134	8	0	134
23	760	Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	3,695	3,695
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0.	0	0	0	0
26	770	Bad Debt Expense	0	922	922	799	(123)	0	799	609	(190)	0	609
27	775	Miscellaneous Expense	130	362	493	4,569	4,076	5	4,574	5,520	946	(144)	5,376
28		TOTAL SEWER O & M EXPENSES	75,115	1,357	76,471	76,919	448	2,204	79,123	101,408	22,285	7,424	108,833

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended; 12/31/2005
Historical [X] Projected [ ]

Schedule: B-6

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2 of 4 Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	945	1,114	1,521	989	1,051	1,004	775	779	990	796	1,217	1.281	12,462
2	703		0	31	48	37	36	40	37	31	42	35	39	(123)	253
3	704	Employee Pensions & Benefits	322	344	467	395	416	335	305	387	463	239	398	86	4,157
4	710	Purchased Sewage Treatment	0	0	169	60	44	88	55	0	110	51	80	112	771
5	711	Sludge Removal Expense	0	710	1.706	1.542	799	2,308	821	550	854	1,446	2,611	1,858	15,206
6	715	Purchased Power	949	952	1.072	895	894	1.081	1.375	1,078	1,037	1,019	1,147	1,207	12,705
7	716	Fuel for Power Production	0	0	2	1	0	1	0	. 0	1	. 0	1	1	7
8	718	Chemicals	150	299	855	1,112	311	846	510	112	671	268	480	569	6,183
9	720	Materials & Supplies	382	43	123	74	254	17	184	9	50	10	152	53	1,350
10	731	Contractual Services - Engineering	0	0	3	1	1	2	1	0	2	57	2	2	71
11	732	Contractual Services - Accounting	0	32	78	48	44	479	118	103	223	97	125	147	1,492
12	733	Contractual Services - Legal	0	0	7	2	2	4	2	0	4	2	3	4	31
13	734	Contractual Services - Mgmt. Fees	0	309	707	506	553	573	513	527	492	563	739	713	6,195
14	735	Contractual Services - Testing	0	118	304	24	254	153	22	218	44	139	150	253	1,680
15	736		377	385	937	1,087	860	499	584	1,444	654	337	928	685	8,777
16	741	Rental of Building/Real Prop.	0	0	32	11	8	17	10	0	21	10	15	21	146
17	742	Rental of Equipment	0	0	15	5	4	8	5	0	10	5	7	10	69
18	750	Transportation Expenses	0	147	270	197	204	218	254	191	303	254	287	190	2,515
19	756	Insurance - Vehicle	0	13	18	15	14	16	14	12	15	14	14	15	160
20	757	Insurance - General Liability	0	24	34	27	27	29	27	24	30	26	28	29	305
21	758		0	18	25	21	20	22	20	18	23	20	21	23	231
22	759		0	17	24	20	19	21	19	17	22	19	20	22	219
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766		0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm, Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	29	10	7	15	9	0	19	9	14	19	130
28		TOTAL SEWER O & M EXPENSES	3,125	4,556	8,447	7,079	5,821	7,773	5,662	5,500	6,079	5,415	8,478	7,178	75,115

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [ ] Projected [X]

Schedule: B-6 3 of 4 Page: Preparer:

Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line		Ÿ	2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	931	997	929	1.275	1.014	1,186	903	1,175	1,074	1,151	1,125	938	12,697
2	703		39	39	(27)	53	35	42	47	7	7	8	7	1	259
3	704	Employee Pensions & Benefits	209	361	488	509	374	393	394	376	371	383	375	329	4,562
4	710		70	83	101	219	41	103	157	70	67	81	70	7	1,071
5	711	Sludge Removal Expense	959	1,950	1.021	1,259	899	1,025	1,134	1,066	1,084	1,046	1,023	898	13,365
6	715	Purchased Power	1,169	1,156	1,161	1,271	1,103	1,173	1,367	1,054	1,074	1,026	1,008	911	13,472
7	716	Fuel for Power Production	121	142	174	376	70	177	270	120	116	139	119	13	1,838
8	718	Chemicals	282	282	153	297	178	361	381	376	396	400	400	389	3,895
9	720	Materials & Supplies	12	63	568	46	214	2	3	107	110	103	102	101	1,432
10	731	Contractual Services - Engineering	19	22	27	59	11	28	42	28	27	30	27	10	330
11	732	Contractual Services - Accounting	38	159	97	102	47	97	99	34	36	30	30	27	796
12	733	Contractual Services - Legal	82	97	119	256	47	121	184	82	79	95	81	9	1,252
13	734	Contractual Services - Mgmt. Fees	409	447	423	452	438	469	250	28	27	33	28	3	3,008
14	735	Contractual Services - Testing	145	148	137	160	253	152	162	123	126	120	118	106	1,750
15	736	Contractual Services - Other	741	2,039	550	718	1,213	543	549	679	696	650	649	644	9,672
16	741	Rental of Building/Real Prop.	6	7	9	19	4	9	14	6	6	7	6	1	95
17	742	Rental of Equipment	34	40	49	105	19	49	75	34	32	39	33	4	513
18	750	Transportation Expenses	213	198	193	100	1	14	5	2	2	2	2	0	732
19	756	Insurance - Vehicle	10	11	12	. 19	8	12	15	4	4	5	4	0	103
20	757	Insurance - General Liability	64	64	64	69	62	64	67	3	3	3	3	0	467
21	758	Insurance - Workman's Comp.	13	13	14	19	12	14	17	3	3	3	3	0	115
22	759	Insurance - Other	18	18	18	18	18	18	18	0	0	0	0	0	126
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	12	14	17	37	7	17	27	130	136	139	137	126	799
27	775	Miscellaneous Expense	52	0	0	0	0	0	0	922	943	884	884	884	4,569
28		TOTAL SEWER Q & M EXPENSES	5,649	8,349	6,299	7,441	6,067	6,071	6,181	6,430	6,419	6,377	6,234	5,403	76,919

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [ ] Projected [X]

Schedule: B-6 Page:

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Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
Nο.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	2,298	2,332	2,384	2,706	2.217	2.389	2,537	2.298	2,291	2,328	2,296	2,126	28,202
2	703	Salaries & Wages - Officers, Exec.	9	10	12	27	5	13	19	9	8	10	9	1	132
3	704	Employee Pensions & Benefits	284	458	600	632	471	495	498	475	466	481	471	416	5,747
4	710	Purchased Sewage Treatment	85	100	123	265	49	125	190	85	82	98	84	9	1,294
5	711	Sludge Removal Expense	1,145	2,328	1,221	1,508	1,073	1,225	1,357	1,275	1,295	1,251	1,223	1,072	15,974
6	715	Purchased Power	1,344	1,328	1,336	1,474	1,264	1,350	1,578	1,210	1,233	1,180	1,158	1,042	15,496
7	716	Fuel for Power Production	146	171	210	455	84	214	326	145	140	168	144	15	2,220
8	718	Chemicals	307	308	168	327	194	393	416	408	431	435	434	422	4,242
9	720	Materials & Supplies	15	74	668	54	252	2	4	127	130	121	121	119	1,686
10	731	Contractual Services - Engineering	23	27	33	71	13	34	51	32	. 31	35	32	11	393
11	732	Contractual Services - Accounting	38	161	99	105	47	99	102	34	37	31	30	27	811
12	733	Contractual Services - Legal	99	117	143	310	57	146	222	99	95	114	98	10	1,512
13	734	Contractual Services - Mgmt. Fees	466	509	482	519	498	534	289	34	33	39	34	4	3,440
14	735	Contractual Services - Testing	148	151	142	169	256	156	168	127	129	125	122	108	1,801
15	736		748	2,056	556	727	1,221	548	555	686	702	657	655	649	9,759
16	741	Rental of Building/Real Prop.	8	9	11	24	4	11	17	8	7	9	7	1	115
17	742	Rental of Equipment	41	48	59	127	23	60	91	41	39	47	40	4	619
18	750	Transportation Expenses	278	256	251	129	1	18	7	3	2	3	3	0	950
19	756	Insurance - Vehicle	11	12	13	21	9	13	17	5	5	6	5	1	116
20	757	Insurance - General Liability	69	68	69	75	66	69	72	4	4	4	4	0	505
21	758	Insurance - Workman's Comp.	15	15	16	22	13	16	19	4	3	4	4	0	131
22	759	Insurance - Other	20	19	19	19	19	19	19	0	0	0	0	0	134
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	. 0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	14	17	21	45	8	21	32	88	93	96	93	81	609
27	775	Miscellaneous Expense	62	0	0	0	0	0	0	1,114	1,140	1,068	1,068	1,068	5,520
28		TOTAL SEWER O & M EXPENSES	7,671	10,574	8,636	9,809	7,846	7,950	8,586	8,308	8,397	8,309	8,136	7,186	101,408

# Operation & Maintenance Expense Comparison - Water

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-7

Page: Preparer: 1 of 1 Jack Schreyer

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

-		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	6,012	10,376	4,364	72.58%
2	603	Salaries & Wages - Officers, Exec.	0	361	361	-
3	604	Employee Pensions & Benefits	1,651	3,241	1,590	96.33%
4	610	Purchased Water	0	2,874	2,874	-
5	615	Purchased Power	4,676	4,744	68	1.46%
6	616	Fuel for Power Production	0	17	17	-
7	618	Chemicals	914	1,177	263	28.82%
8	620	Materials & Supplies	40,113	518	(39,595)	-98.71%
9	631	Contractual Services - Engineering	335	300	(35)	-10.51%
10	632	Contractual Services - Accounting	581	5,006	4,425	761.64%
11	633	Contractual Services - Legal	0	2	2	=
12	634	Contractual Services - Mgmt. Fees	20,526	6,514	(14,012)	-68.27%
13	635	Contractual Services - Testing	7,650	2,107	(5,543)	-72.46%
14	636	Contractual Services - Other	1,398	5,467	4,069	291.05%
15	641	Rental of Building/Real Prop.	0	187	187	-
16	642	Rental of Equipment	0	13	13	=
17	650	Transportation Expenses	1,246	3,000	1,754	140.79%
18	656	Insurance - Vehicle	0	189	189	-
19	657	Insurance - General Liability	0	351	351	-
20	658	Insurance - Workman's Comp.	0	198	198	-
21	659	Insurance - Other	0	261	261	-
22	660	Advertising Expense	0	10	10	-
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	0	0	0	-
25	670	Bad Debt Expense	0	1,700	1,700	-
26	675	Miscellaneous Expense	29,843	1,008	(28,835)	-96.62%
27	TOTAL	. WATER O & M EXPENSES	114,945	49,620	(65,325)	-56.83%
00		T.1.10 (570)			2.5	
28		Total Customers (ERCs)	202.4	205.3	2.8	1.41%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				11.86%

Supporting Schedules: B-5, F-8

# Operation & Maintenance Expense Comparison - Water

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	
Line	Acct	(-)	
No.	No.	Explanation	
140.	140.	Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

### Operation & Maintenance Expense Comparison - Sewer

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-8 1 of 1

Page: Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	701	Salaries & Wages - Employees	9,604	12,462	2,858	29.75%
2	703	Salaries & Wages - Officers, Exec.	0	253	253	
3	704	Employee Pensions & Benefits	2,622	4,157	1,535	58.53%
4	710	Purchased Sewage Treatment	0	771	771	-
5	711	Sludge Removal Expense	12,937	15,206	2,269	17.54%
6	715	Purchased Power	8,193	12,705	4,512	55.07%
7	716	Fuel for Power Production	0	7	7	-
8	718	Chemicals	2,627	6,183	3,556	135.35%
9	720	Materials & Supplies	14,331	1,350	(12,981)	-90.58%
10	731	Contractual Services - Engineering	335	71	(264)	-78.83%
11	732	Contractual Services - Accounting	1,191	1,492	301	25.30%
12	733	Contractual Services - Legal	0	31	31	-
13	734	Contractual Services - Mgmt. Fees	20,526	6,195	(14,331)	-69.82%
14	735	Contractual Services - Testing	931	1,680	749	80.46%
15	736	Contractual Services - Other	5,991	8,777	2,786	46.50%
16	741	Rental of Building/Real Prop.	0	146	146	-
17	742	Rental of Equipment	0	69	69	-
18	750	Transportation Expenses	1,100	2,587	1,487	135.17%
19	756	Insurance - Vehicle	0	160	160	•
20	757	Insurance - General Liability	0	305	305	-
21	758	Insurance - Workman's Comp.	0	231	231	-
22	759	Insurance - Other	0	219	219	*
23	760	Advertising Expense	0	0	0	· -
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	0	0	0	-
26	770	Bad Debt Expense	0	922	922	-
27	775	Miscellaneous Expense	4,946	493	(4,453)	-90.04%
28	TOTAL	SEWER O & M EXPENSES	85,334	76,471	(8,863)	-10.39%
29 30 31		Total Customers (ERCs) Consumer Price Index - U Growth Plus Inflation	193	200	7	3.76% 10.31% 14.46%

Supporting Schedules: B-6, F-8

# Operation & Maintenance Expense Comparison - Sewer

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	
Line	Acct		
No.	No.	Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

# **Contractual Services**

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Schedule:

B-9 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	5,470	Corporate services and sundry charges
2 3 4 5 6 7 8 9	26483Harbor Branch	Testing-Treat-Ops	1,810	Testing-Treat-Ops
Sew	er			
11	Aqua Services, Inc.	Management	5,293	Corporate services and sundry charges
12	28222WASTE MANAG	Oth-T&D-Ops	1,814	Oth-T&D-Ops
13 14 15 16 17 18 19	28332FLORIDA LAWN CARE	Oth-T&D-Ops	2,952	Oth-T&D-Ops
20				

#### Allocation of Expenses

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: B-12 Page: 1 of 3

Schedule Year Ended: 12/31/2005 Historical [ X ] Projected [ ] Preparer: Jack Schreyer

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

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6) tages (Note	(7) A)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.56%	0.54%		1.10%	Customers *	361	253		615
2	604 / 704	Pensions & Benefits	0.56%	0.54%		1.10%	Customers *	3,241	4,157		7,398
3	632 / 732	Contractual Services - Acctg	0.56%	0.54%		1.10%	Customers *	5,006	1,492		6,498
4	633 / 733	Contractual Services - Legal	0.56%	0.54%		1.10%	Customers *	2	31		33
5	634 / 734	Contractual Services - Mgmt.	0.56%	0.54%		1.10%	Customers *	6,514	6,195		12,709
6	641 / 741	Rental of Building/Real Prop.	0.56%	0.54%		1.10%	Customers *	187	146		333
7	656 / 756	Insurance - Vehicle	0.56%	0.54%		1.10%	Customers *	189	160		349
8	657 / 757	Insurance - General Liability	0.56%	0.54%		1.10%	Customers *	351	305		656
9	658 / 758	Insurance - Work. Comp.	0.56%	0.54%		1.10%	Customers *	198	231		429
10	659 / 759	Insurance - Other	0.56%	0.54%		1.10%	Customers *	261	219		481
11	675 / <b>7</b> 75	Miscellaneous Expense	0.56%	0.54%		1.10%	Customers *	1,008	493		1,500

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

<sup>\*</sup> These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

#### Allocation of Expenses

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 Historical [X] Projected [X]

#### Florida Public Service Commission

Schedule: B-12

Page:

2 of 3

Preparer:

Jack Schreyer

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

(1)	(2) Acot	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Amounts A	(11)	(12)
Line	Acct.	<u> </u>		cation Percen			Allocation				
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.56%	0.54%		1.10%	Customers *	362	259		621
2	604 / 704	Pensions & Benefits	0.56%	0.54%		1.10%	Customers *	2,952	4,562		7,514
3	632 / 732	Contractual Services - Acctg	0.56%	0.54%		1.10%	Customers *	1,135	796		1,930
4	633 / 733	Contractual Services - Legal	0.56%	0.54%		1.10%	Customers *	3,024	1,252		4,275
5	634 / 734	Contractual Services - Mgmt.	0.56%	0.54%		1.10%	Customers *	3,844	3,008		6,852
6	641 / 741	Rental of Building/Real Prop.	0.56%	0.54%		1.10%	Customers *	208	95		303
7	656 / 756	Insurance - Vehicle	0.56%	0.54%		1.10%	Customers *	93	103		196
8	657 / 757	Insurance - General Liability	0.56%	0.54%		1.10%	Customers *	531	467		998
9	658 / 758	Insurance - Work. Comp.	0.56%	0.54%		1.10%	Customers *	70	115		185 <sup>-</sup>
10	659 / 759	Insurance - Other	0.56%	0.54%		1.10%	Customers *	203	126		330
11	675 / 775	Miscellaneous Expense	0.56%	0.54%		1.10%	Customers *	5,315	4,574		9,889

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

<sup>\*</sup> These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

#### Allocation of Expenses

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: B-12 Page: 3 of 3

Schedule Year Ended: 12/31/2007 Historical [ ] Projected [ X ] Preparer: Jack Schreyer

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

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6) Itages (Note	(7)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.52%	0.51%		1.03%	ERCs *	245	132		377
2	604 / 704	Pensions & Benefits	0.52%	0.51%		1.03%	ERCs *	3,936	5,747		9,683
3	632 / 732	Contractual Services - Acctg	0.52%	0.51%		1.03%	ERCs *	1,213	811		2,024
4	633 / 733	Contractual Services - Legal	0.52%	0.51%		1.03%	ERCs *	3,047	1,512		4,559
5	634 / 734	Contractual Services - Mgmt.	0.52%	0.51%		1.03%	ERCs *	4,444	3,440		7,885
6	641 / 741	Rental of Building/Real Prop.	0.52%	0.51%		1.03%	ERCs *	251	115		366
7	656 / 756	Insurance - Vehicle	0.52%	0.51%		1.03%	ERCs •	104	116		220
8	657 / 757	Insurance - General Liability	0.52%	0.51%		1.03%	ERCs *	586	505		1,091
. 9	658 / 758	Insurance - Work, Comp.	0.52%	0.51%		1.03%	ERCs *	. 77	131		208
10	659 / 759	Insurance - Other	0.52%	0.51%		1.03%	ERCs *	226	134		360
11	666 / 766	Rate Case Amort	0.83%	0.80%		1.63%	ERCs	3,826	3,695		7,521
12	675 / 775	Miscellaneous Expense	0.52%	0.51%		1.03%	ERCs *	6,262	5,376		11,637

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

<sup>\*</sup> These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

### Net Depreciation Expense - Water

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Schedule: B-13

Page:

1 of 3

Preparer: Jack Schreyer

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

		(1)	(5)	(6)	(7)	(8)	(9)
				oreciation Expe			Used &
			2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Adjustments	Expense	%	Expense
1		SIBLE PLANT					
2	301.1	Organization	0	. 0	0	100.00%	0
3	302.1	Franchises	23	14	37	100.00%	37
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURC	E OF SUPPLY & PUMPING PLANT					
6	303.2	Land & Land Rights	0	0	0	100.00%	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2	Wells & Springs	346	0	346	100.00%	346
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2	Supply Mains	35	7	41	100.00%	41
13	310.2	Power Generation Equipment	914	0	914	100.00%	914
14	311.2	Pumping Equipment	630	(0)	630	100.00%	630
15	339.2	Other Plant & Misc. Equipment	0	`o´	0	100.00%	0
16		TREATMENT PLANT	· ·		·		
17	303.3	Land & Land Rights	0	0	0	100.00%	0
18	304.3	Structures & Improvements	5,713	(1,939)	3,774	100.00%	3,774
19	311.3	Pumping Equipment	121	(0)	121	100.00%	
20	320.3	Water Treatment Equipment	59	(0)	59	100.00%	59
21	339.3	Other Plant & Misc. Equipment	711	0	711	100.00%	711
22		MISSION & DISTRIBUTION PLANT	7 1 1	Ū	711	100.0078	,,,
23	303.4	Land & Land Rights	0	0	0	100.00%	0
24	304.4	Structures & Improvements	0	0	0	100.00%	
25	311.4	Pumping Equipment	0	0			
26	330.4	Distr. Reservoirs & Standpipes			0	100.00%	_
27		Transm. & Distribution Mains	721	(0)	721	100.00%	
28	333.4	Services	1,412	(0)	1,412	100.00%	
29	334.4	Meters & Meter Installations	173	0	173	100.00%	
30	335.4		628	0	628	100.00%	
		Hydrants  Restflow Properties	0	0	0	100.00%	
31	336.4	Backflow Prevention	0	0	0	100.00%	
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0.
33		AL PLANT	_	_			_
34	303.5	Land & Land Rights	0	0	0	100.00%	
35	304.5	Structures & Improvements	21	8	29	100.00%	
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	
37	340.51	Computer Equipment	0	81	81	100.00%	
38	341.5	Transportation Equipment	3,021	235	3,256	100.00%	•
39	342.5	Stores Equipment	0	0	0	100.00%	
40	343.5	Tools, Shop & Garage Equipment	17	0	17	100.00%	
41	344.5	Laboratory Equipment	0	0	0	100.00%	
42	345.5	Power Operated Equipment	0	0	0	100.00%	
43	346.5	Communication Equipment	0	0	0	100.00%	
44		Miscellaneous Equipment	173	0	173	100.00%	173
45	348.5	Other Tangible Plant	1,389	(0)	1,389	100.00%	1,389
46		TOTAL DEPRECIATION EXPENSE	16,106	(1,594)	14,512		14,512
		Composite U&U Rate				100.00%	
47		(LESS) AMORTIZATION OF CIAC	(3,253)	(331)	(3,584)		(3,584)
48		NET DEPRECIATION EXPENSE - WATER	12,853	(1,925)	10,927		10,927
49		Net Depr Expense Used & Useful	12,853				

# Net Depreciation Expense - Water

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [ ] Projected [ X ] Schedule: B-13 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
	<del>-</del>	2006	necialion Expe	Adjusted	Used &	Useful	Useful
		Year	Utility	Depreciation	Useful		Change Over
Line	Account No. and Nome			•	%	Expense	Prior Year
No.	Account No. and Name	Expense	Adjustments	Expense	70	Expense	Filor rear
1	INTANGIBLE PLANT	0	0	0	100.00%	0	0
2	301.1 Organization	0	. 0		100.00%	37	0
3	302.1 Franchises	37		37			0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	U
5	SOURCE OF SUPPLY & PUMPING PLANT	_	0	^	100 000/	0	
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	353	0	353	100.00%	353	7
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	. 0	0
12	309.2 Supply Mains	41	0	41	100.00%	41	0
13	310.2 Power Generation Equipment	914	0	914	100.00%	914	(0)
14	311.2 Pumping Equipment	630	0	630	100.00%	630	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	4,912	0	4,912	100.00%	4,912	1,138
19	311.3 Pumping Equipment	121	0	121	100.00%	121	0
20		55	0	55	100.00%	55	(4)
21	339.3 Other Plant & Misc. Equipment	711	0	711	100.00%	711	(0)
22	TRANSMISSION & DISTRIBUTION PLANT						. ,
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	ō	0	0	100.00%	0	0
25	311.4 Pumping Equipment	ŏ	ō	Ō	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	721	ő	721	100.00%	721	(0)
27	331.4 Transm. & Distribution Mains	1,555	ő	1,555	100.00%	1,555	143
28	333.4 Services	1,333	ő	173	100.00%	173	(0)
29	334.4 Meters & Meter Installations	965	ő	965	100.00%	965	3 <b>3</b> 7
30	335.4 Hydrants	903	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	Ö
32		0	0	0	100.00%	0	0
33	339.4 Other Plant & Misc. Equipment GENERAL PLANT	U	U	U	100.00%	U	U
		0	0	0	100.00%	0	0
34	303.5 Land & Land Rights 304.5 Structures & Improvements	0	0	0		29	0
35	· ·	29	0	29	100.00%	0	0
36	340.5 Office Furniture & Equipment 340.51 Computer Equipment	0	0	0	100.00%	595	513
37		595		595	100.00%		
38	341.5 Transportation Equipment	0	0	0	100.00%	0	(3,256)
39	342.5 Stores Equipment	0	0	0	100.00%	_	0
40	343.5 Tools, Shop & Garage Equipment	22	0	22	100.00%		6
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%		0.
43		0	0	0	100.00%		0
44		173	0	173	100.00%		0
45	348.5 Other Tangible Plant	1,389	0	1,389	100.00%	1,389	0
42	TOTAL DEPRECIATION EXPENSE	13,395	0	13,395		13,395	(1,116)
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(3,548)	0	(3,548)		(3,548)	) 37
44	NET DEPRECIATION EXPENSE - WATER	9,848	0	9,848		9,848	(1,080)
	=						

# Net Depreciation Expense - Water

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [ ] Projected [ X ] Schedule: B-13 Page: 3 of 3

Preparer: Jack Schreyer

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

		(1)	(5)	(6)	(7)	(8)	(9)	(10)
		<del>-</del>		preciation Expe			Used &	Used &
			2007	1.1.00	Adjusted	Used &	Useful	Useful
Line		A	Year	Utility	Depreciation	Useful	•	Change Over
No.	INITANIO	Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1		IBLE PLANT	0	0	0	100.00%	0	0
2	301.1	Organization	37	0	37	100.00%	37	0
3	302.1	Franchises Other Plant & Miss. Equipment	0	0	0	100.00%	0	0
4	339.1	Other Plant & Misc. Equipment  E OF SUPPLY & PUMPING PLANT	U	U	U	100.00%	U	U
5			0	0	0	100.00%	0	0
6 7	303.2 304.2	Land & Land Rights Structures & Improvements	0	0	0	100.00%	0	Ö
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	305.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
		•	353	0	353	100.00%	353	0
10	307.2	Wells & Springs	333	0	353	100.00%	0	0
11	308.2	Infiltration Galleries & Tunnels		0			41	0
12	309.2	Supply Mains	41		41	100.00%		
13	310.2	Power Generation Equipment	914	0	914	100.00%	914	0
14	311.2	Pumping Equipment	630	0	630	100.00%	630	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16		TREATMENT PLANT				100 000/		
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	3,869	0	3,869	100.00%	3,869	(1,042)
19	311.3	Pumping Equipment	121	0	121	100.00%	121	0
20	320.3	Water Treatment Equipment	55	0	55	100.00%	55	0
21	339.3	Other Plant & Misc. Equipment	711	. 0	711	100.00%	711	0
22		MISSION & DISTRIBUTION PLANT						_
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	0	0	0	100.00%	0	0
25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
26	330.4	Distr. Reservoirs & Standpipes	721	0	721	100.00%	721	0
27	331.4	Transm. & Distribution Mains	1,819	0	1,819	100.00%	1,819	264
28	333.4	Services	173	0	173	100.00%	173	0
29	334.4	Meters & Meter Installations	1,149	0	1,149	100.00%	1,149	184
30	335.4	Hydrants	0	0	0	100.00%	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENER	AL PLANT						
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	29	0	29	100.00%	29	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51	Computer Equipment	1,660	0	1,660	100.00%	1,660	1,065
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	22	0	22	100.00%	22	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5	Communication Equipment	0	0	0	100.00%	0	0
44	347.5	Miscellaneous Equipment	173	0	173	100.00%	173	0
45	348.5	Other Tangible Plant	1,389	0	1,389	100.00%	1,389	0
42		TOTAL DEPRECIATION EXPENSE	13,866	0	13,866		13,866	471
		Composite NU&U Rate				100.00%		
43		(LESS) AMORTIZATION OF CIAC	(3,581)	0	(3,581)		(3,581)	(34)
44		NET DEPRECIATION EXPENSE - WATER	10,285	0	10,285		10,285	437

#### Net Depreciation Expense - Sewer

#### Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005

66

Net Depr Expense Used & Useful

Schedule: B-14
Page: 1 of 3
Preparer: Jack Schreyer

Historical [X] Projected [] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account (1) (5) (6) (9) Depreciation Expense Used & 2005 Adjusted Used & Useful Utility Depreciation Per Depreciation Useful Line Expense No. Account No. and Name Books Adjustments Expense % INTANGIBLE PLANT 100.00% n Organization 0 n 0 351.1 Franchises 0 0 100.00% 0 352.1 0 Other Plant & Misc. Equipment 0 100.00% 0 389.1 0 0 5 **COLLECTION PLANT** Land & Land Rights ი 0 100.00% ٥ 6 353.2 (1.334)100.00% 146 Structures & Improvements 146 7 354.2 1.480 100.00% (577) 0 Power Generation Equipment 8 355.2 577 ٥ 1.480 100.00% 1.480 9 360.2 Collection Sewers - Force Ð 1 480 10 361.2 Collection Sewers - Gravity 143 434 577 100.00% 577 362.2 Special Collecting Structures 0 0 0 100.00% Ω 11 Services to Customers 0 143 143 100.00% 143 12 363.2 0 0 100.00% 0 13 364.2 Flow Measuring Devices 0 0 100.00% 0 365.2 Flow Measuring Installations 0 0 14 0 Other Plant & Misc. Equipment 0 100.00% 15 389.2 0 0 SYSTEM PUMPING PLANT 16 Land & Land Rights 0 0 0 100.00% 0 17 353.3 Structures & Improvements (25) 100.00% 0 18 354.3 25 0 100.00% (1,917)0 19 355.3 Power Generation Equipment 1.917 0 100 00% 20 370.3 Receiving Wells 0 25 25 25 1,917 21 371.3 Pumping Equipment 0 1,917 100.00% 1,917 22 389.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 23 TREAT MENT AND DISPOSAL PLANT Land & Land Rights 100.00% n 353.4 0 O Structures & Improvements 7,889 100.00% 25 354.4 841 8,730 8,730 26 355.4 Power Generation Equipment 0 0 100.00% 0 27 380.4 Treatment & Disposal Equipment 841 100.00% 841 0 841 28 381.4 Plant Sewers 0 0 0 100.00% 0 29 382.4 Outfall Sewer Lines 0 100.00% 0 0 0 30 389.4 Other Plant & Misc. Equipment 18 18 100.00% 18 0 RECLAIMED WATER TREATMENT PLANT 31 Land & Land Rights 0 100.00% 0 32 353.5 0 0 Structures & Improvements 33 354.5 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 35 371.5 Pumping Equipment 12 (12)100.00% 0 36 374.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 37 380.5 Treatment & Disposal Equipment 17 100.00% 17 0 17 38 381.5 Plant Sewers 0 0 0 100.00% 0 Other Plant & Misc. Equipment 39 389.5 0 0 100.00% 0 0 RECLAIMED WATER DISTRIBUTION PLANT 40 41 352.6 Franchises O 0 0 100.00% 0 42 Land & Land Rights 353.6 0 100.00% 0 O 0 354.6 43 0 Structures & Improvements Ð 100.00% 0 n Power Generation Equipment 44 355.6 0 100.00% n 0 0 45 366.6 Reuse Services 100.00% n 0 0 n 46 367.6 Reuse Meters & Meter Installations Ð ٥ ٥ 100.00% 0 47 371.6 Pumping Equipment 0 76 76 100.00% 76 48 375.6 Reuse Transmission & Distr. Sys. 0 0 Λ 100.00% 0 Other Plant & Misc. Equipment 389.6 49 0 0 0 100.00% 0 50 GENERAL PLANT 51 Land & Land Rights 353.7 0 0 0 100.00% 0 52 354.7 Structures & Improvements 0 0 100.00% 0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.71 Computer Equipment 78 78 100.00% 78 55 391.7 Transportation Equipment 0 100.00% 0 0 0 56 392.7 Stores Equipment 100.00% 0 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 100.00% 0 n 0 0 59 395.7 Power Operated Equipment (4,083)100.00% 0 4.083 0 60 396.7 Communication Equipment (674) 100.00% 0 674 n 61 397.7 Miscellaneous Equipment 4.084 4.084 100.00% 4.084 0 62 398.7 Other Tangible Plant Ò 809 809 100.00% 809 63 TOTAL DEPRECIATION EXPENSE 9.752 9,187 18.939 18.939 Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (6,309)(671) (6,980)(6,980)65 NET DEPRECIATION EXPENSE - SEWER 3,443 8,517 11,959 11,959

3.443

# Net Depreciation Expense - Sewer

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Schedule: B-14
Page: 2 of 3
Preparer: Jack Schreyer

| Historical [ ] Projected [X] | Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

		(1)		(6) preciation Ex <b>p</b> e		(8)	(9) Used &	(10) Used &
			2006		Adjusted	Used &	Useful	Useful
Line		AANAN	Year	Utility	Depreciation	Useful	Depreciation	
<u>No.</u>	INITANIC	Account No. and Name SIBLE PLANT	Expense	Adjustments	Expense	%%	Expense	Prior Year
1 2	351.1	Organization	0	0	0	100.00%	0	
3	352.1	Franchises	0	0	0	100.00%	0	,
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5		CTION PLANT	U	U	U	100.00%	U	
	353.2		0	0	0	100 000/	0	
6		Land & Land Rights		0	_	100.00%		
7	354.2 355.2	Structures & Improvements	146	0	146	100.00%	146	
8		Power Generation Equipment	4 500	-	0	100.00%	4.500	
9	360.2	Collection Sewers - Force	1,588	0	1,588	100.00%	1,588	10
10	361.2	Collection Sewers - Gravity	715	0	715	100.00%	715	13
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	
12	363.2	Services to Customers	143	0	143	100.00%	143	
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	
14		Flow Measuring Installations	0	0	0	100.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16		M PUMPING PLANT	_	_	_		_	
17	353.3	Land & Land Rights	0	0	0	100.00%	0	
18	354.3	Structures & Improvements	0	0	0	100.00%	0	
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	
20	370.3	Receiving Wells	25	0	25	100.00%	25	
21	371.3	Pumping Equipment	1,917	0	1,917	100.00%	1,917	
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	
23		MENT AND DISPOSAL PLANT						
24		Land & Land Rights	0	0	0	100.00%	0	
25	354.4	Structures & Improvements	9,559	0	9,559	100.00%	9,559	82
26	355.4	Power Generation Equipment	0	0	0	100.00%	0	
27	380.4	Treatment & Disposal Equipment	836	0	836	100.00%	836	(
28	381.4	Plant Sewers	0	0	0	100.00%	0	
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	
30	389.4	Other Plant & Misc. Equipment	0	0	ō	100.00%	Ō	(1
31	RECLA	IMED WATER TREATMENT PLANT	_		_		_	•
32	353.5	Land & Land Rights	0	0	0	100.00%	0	
33	354.5	Structures & Improvements	ō	Ō	ō	100.00%	ō	
34	355.5	Power Generation Equipment	ō	ō	Ö	100.00%	ō	
	371.5	Pumping Equipment	0	ō	ŏ	100.00%	ő	
	374.5	Reuse Distribution Reservoirs	ő	Ö	Ö	100.00%	ő	
37	380.5	Treatment & Disposal Equipment	17	ő	17	100.00%	17	
38	381.5	Plant Sewers	0	ő	0	100.00%	0	
39	389.5	Other Plant & Misc. Equipment	ő	Ö	0	100.00%	0	
40		IMED WATER DISTRIBUTION PLANT	U	0	U	100.0078	v	
41		Franchises	0	0	0	100.00%	0	
	353.6	Land & Land Rights	Ö	0				
43	354.6	Structures & Improvements	0	0	0	100.00%	0	
	355.6	· · · · · · · · · · · · · · · · · · ·			0	100.00%	0	
45	366.6	Power Generation Equipment Reuse Services	0	0	0	100.00%	0	
45	367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	100.00%	0	
40 47	371.6	Pumping Equipment	0	0	0	100.00%	0	,
48	375.6	Reuse Transmission & Distr. Sys.	101		101	100.00%	101	2
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50		AL PLANT	0	0	0	100.00%	0	
51	353.7	Land & Land Rights	^	^	_	100.000	•	
52			0	0	0	100.00%	0	
53	390.7	Structures & Improvements	0	0	0	100.00%	0	
		Office Furniture & Equipment	0	0	0	100.00%	0	
54 55	390.71	Computer Equipment	572	0	572	100.00%	572	49
	391.7	Transportation Equipment	0	0	0	100.00%	0	
56	392.7	Stores Equipment	0	0	0	100.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	
58	394.7	Laboratory Equipment	0	0	0	100.00%	0	
59	395.7	Power Operated Equipment	0	0	0	100.00%	0	
60	396.7	Communication Equipment	0	0	0	100.00%	0	
61	397.7	Miscellaneous Equipment	2,722	0	2,722	100.00%	2,722	(1,36
62	398.7	Other Tangible Plant	809	0	809	100.00%	809	, ,
63		TOTAL DEPRECIATION EXPENSE	19,149	0	19,149	100 000	19,149	2
64		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(7,036)	0	(7,036)	100.00%	(7,036)	) (!

### Net Depreciation Expense - Sewer

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended: 12/31/2007

Schedule: B-14 Page:

3 of 3 Preparer: Jack Schreyer

Historical [ ] Projected [ X ]
Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

		(1)		(6) preciation Expe		(8)	(9) Used &	(10) Used &	
Line No.		Account No. and Name	2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Useful Depreciation Expense	Useful Change Over Prior Year	
1	INTANO	SIBLE PLANT	Expense	Adjustments	Experise		Expense_	7 1107 1 007	
2	351.1	Organization	0	0	0	100.00%	0	0	
3	352.1	Franchises	0	0	0	100.00%	0	0	
<b>4</b> 5	389.1	Other Plant & Misc. Equipment CTION PLANT	0	0	0	100.00%	U	U	
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2	Structures & Improvements	146	0	146	100.00%	146	0	
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0	
g	360.2	Collection Sewers - Force	1,818	0	1,818	100.00%	1,818	230	
10	361.2	Collection Sewers - Gravity	830	0	830	100.00%	830 0	115 0	
11 12	362.2 363.2	Special Collecting Structures Services to Customers	0 143	0	0 143	100.00% 100.00%	143	0	
13		Flow Measuring Devices	0	0	0	100.00%	0	ő	
14	365.2	Flow Measuring Installations	Ö	ō	ō	100.00%	ō	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
		M PUMPING PLANT					_	_	
17		Land & Land Rights	0	0	0	100.00%	0	0	
18 19	354.3 355.3	Structures & Improvements Power Generation Equipment	0	0	0	100.00% 100.00%	0	0	
	370.3	Receiving Wells	25	0	25	100.00%	25	0	
21	371.3	Pumping Equipment	2,140	Ō	2,140	100.00%	2,140	223	
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23		MENT AND DISPOSAL PLANT		_			_	_	
24	353.4	Land & Land Rights	0	0	0	100.00%	11.356	0 1,697	
25 26	354.4 355.4	Structures & Improvements Power Generation Equipment	11,256 0	0	11,256 0	100.00% 100.00%	11,256 0	0,097	
27	380.4	Treatment & Disposal Equipment	836	0	836	100.00%	836	ő	
28	381.4	Plant Sewers	0	ō	0	100.00%	0	Ō	
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
31		IMED WATER TREATMENT PLANT		•		*00.000	0	0	
32 33	353.5 354.5	Land & Land Rights Structures & Improvements	0	0	0	100.00% 100.00%		0	
34	355.5	Power Generation Equipment	0	ő	0	100.00%		ő	
35	371.5	Pumping Equipment	Ō	0	ō	100.00%		0	
36	374.5	Reuse Distribution Reservoirs	0	. 0	0	100.00%		0	
37	380.5	Treatment & Disposal Equipment	17	0	17	100.00%		0	
38 39	381.5 389.5	Plant Sewers Other Plant & Misc. Equipment	0	0	0	100.00% 100.00%		0	
40		MIMED WATER DISTRIBUTION PLANT	U	U	υ	100.00%	U	ū	
41	352.6	Franchises	0	0	0	100.00%	0	0	
42	353.6	Land & Land Rights	Ō	0	ō	100.00%		0	
43	354.6	Structures & Improvements	0	0	0	100.00%		0	
44	355.6	Power Generation Equipment	0	0	0	100.00%		0	
45 46	366.6 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	100.00% 100.00%		0	
47	371.6	Pumping Equipment	101	0	101	100.00%		0	
48	375.6	Reuse Transmission & Distr. Sys.	0	Ö	0	100.00%		ō	
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%		0	
50		RAL PLANT		-				-	
51 52	353.7 354.7	Land & Land Rights Structures & Improvements	0	0	0	100.00%		0	
	390.7	Office Furniture & Equipment	0	0	0	100.00% 100.00%		0	
54	390.71	Computer Equipment	1,596	0	1,596	100.00%		1,024	
55	391.7	Transportation Equipment	0	ō	0	100.00%		0	
56	392.7	Stores Equipment	0	0	0	100.00%		0	
57		Tools, Shop & Garage Equipment	0	0	0	100.00%		0	
58 59	394.7 395.7	Laboratory Equipment Power Operated Equipment	0	0	0	100.00% 100.00%		0	
60	396.7	Communication Equipment	0	0	0	100.00%		0	
61	397.7	Miscellaneous Equipment	0	0	0	100.00%			
62	398.7	Other Tangible Plant	809	0	809	100.00%		0	
63		TOTAL DEPRECIATION EXPENSE  Composite NU&U Rate	19,716	0	19,716	100.00%	19,716	567	
64		(LESS) AMORTIZATION OF CIAC	(6,248	) 0	(6,248)	100.00%	(6,248	) 789	

### Taxes Other Than Income

### Florida Public Service Commission

B-15

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule:

1 of 1 Page: Preparer:

Jack Schreyer

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Wate	r Test Year (2005) Per Books	2,506	889	1,419		1 815	B-4, B-5, A-5
1	, .	2,300		1,415		4,010	
2 3 4	Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.00	9%	0	0		0	B5
5	Total Test Year Adjustments	0	0	0	0	0	•
6	Adjusted Test Year (2005)	2,506	889	1,419	0	4,815	•
7 8	Adjustments to Intermed. Year (Explain RAF Adjustment	n) 68				68	E-13
9	Payroll Tax Adjustment		91			91	B-5
10 11	Plant in Service Adjustment Non-U&U Adjustment @ 0.00	10/		0 0		0	A-5
12	Total 2006 Adjustments	68	91	0	0	159	•
13	Adjusted Intermed. Year (2006)	2,574	980	1,419	0	4,973	•
14	Adjustments to Projected Rate Year (E	vnlain)					
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		369			369	B-5
17	Plant in Service Adjustment			496		496	A-5
18	Non-U&U Adjustment @ 0.00	0%	369	0 496		0 864	-
19 20	Total 2007 Adjustments Adjusted Projected Rate Year (2007)	2,574	1,349	1,915	0	5,838	-
21	RAFs Assoc. with Revenue Increase	2,077	7,010	1,010	Ü	2,077	B-3
22	Total Projected Rate Year (2007)	4,651	1,349	1,915	0	7,914	:
Sewe	er Test Year (2005) Per Books	3,300	1,053	2,256		6,609	B-4, B-6, A-6
24 25	Adjustments to Test Year (Explain) Payroll Tax Adjustment	·	.0			0	- B-6
26	Non-U&U Adjustment @ 0.00	)%	V	0		Ö	20
27	Total Test Year Adjustments	0	0	0	0	0	-
28	Adjusted Test Year (2005)	3,300	1,053	2,256	0	6,609	
29	Adjustments to Intermed. Year (Explai	,					
30	RAF Adjustment	60	25			60	E-2
31 32	Payroll Tax Adjustment		25	0		25 0	B-6 A-6
	Plant in Service Adjustment			•		U	71-0
33	Plant in Service Adjustment Non-U&U Adjustment @ 0.00	)%		0		0	
	•	60	25	0	0	85	<u>.</u>
33	Non-U&U Adjustment @ 0.00		25 1,078		0		<del>-</del> -
33 34 35 36 37	Non-U&U Adjustment @ 0.00 Total 2006 Adjustments Adjusted Intermed. Year (2006) Adjustments to Projected Rate Year (ERAF Adjustment)	60 3,360	1,078	0		85 6,694 0	- - E-2
33 34 35 36 37 38	Non-U&U Adjustment @ 0.00 Total 2006 Adjustments Adjusted Intermed. Year (2006) Adjustments to Projected Rate Year (ERAF Adjustment Payroll Tax Adjustment	60 3,360 Explain)	25 1,078 1,273	0 2,256		85 6,694 0 1,273	B-6
33 34 35 36 37 38 39	Non-U&U Adjustment @ 0.00 Total 2006 Adjustments Adjusted Intermed. Year (2006) Adjustments to Projected Rate Year (ERAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	60 3,360 Explain) 0	1,078	0 2,256 788		85 6,694 0 1,273 788	B-6 A-6
33 34 35 36 37 38 39 40	Non-U&U Adjustment @ 0.00 Total 2006 Adjustments Adjusted Intermed. Year (2006) Adjustments to Projected Rate Year (ERAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 0.00	60 3,360 Explain) 0	1,078 1,273	788 0	0	85 6,694 0 1,273 788 0	B-6 A-6
33 34 35 36 37 38 39	Non-U&U Adjustment @ 0.00 Total 2006 Adjustments Adjusted Intermed. Year (2006)  Adjustments to Projected Rate Year (8 RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 0.00 Total 2007 Adjustments	60 3,360 Explain) 0	1,078 1,273 1,273	788 0 788		85 6,694 0 1,273 788 0 2,061	B-6 A-6
33 34 35 36 37 38 39 40	Non-U&U Adjustment @ 0.00 Total 2006 Adjustments Adjusted Intermed. Year (2006) Adjustments to Projected Rate Year (ERAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 0.00	60 3,360 Explain) 0	1,078 1,273	788 0	0	85 6,694 0 1,273 788 0	B-6 A-6

Recap Schedules: B-1, B-2

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

# JS - Kings Cove TAX SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
Reconcilliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111

### **Reconciliation of Total Income Tax Provision**

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule:

C-1 1 of 1

Page: Preparer:

Jack Schreyer

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007 Year Fad	Supporting
Line		Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting Schedules
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Scriedules
Wat					4	,	(0.0.40)	(40 547)	0.0
1	Current Tax Expense	(3,138)	(2,932)	(6,070)	(137)	(6,207)	(6,340)	(12,547)	C-2
2	Deferred Income Tax Expense	0	11,258	11,258	(2,776)	8,482	0	8,482	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	(3,138)	8,326	5,188	(2,913)	2,275	(6,340)	(4,065)	
Sew	er								
7	Current Tax Expense	(5,665)	(5,217)	(10,882)	(487)	(11,370)	(13,385)	(24,755)	C-2
8	Deferred Income Tax Expense	0	12,914	12,914	(3,184)	9,730	, o	9,730	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	. 0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	(5,665)	7,696	2,031	(3,671)	(1,640)	(13,385)	(15,025)	

Recap Scheds: B-1, B-2

### State and Federal Income Tax Calculation - Current

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule: C-2 Page:

1 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
	Taxable Operating Income before interest	(8,134)	(1,529)	(9,663)	(11,583)	(10,113)	(21,697)	B-1, B-2
2	Less: Interest Charges	0	(3,367)	(3,367)	0	(3,412)	(3,412)	C-3
3	Taxable income	(8,134)	(4,896)	(13,031)	(11,583)	(13,525)	(25,108)	
4	Schedule M Adjustments					•	•	0.4
5	Permanent Differences	-	0	0		0	0	C-4 C-5
6	Timing Differences	. 0	29,184	29,184	33,476	0_	33,476 33,476	C-5
7	Total Schedule M Adjustments	0	29,184	29,184	33,476	0	33,476	
8	Taxable Income Before State Taxes	(8,134)	(34,080)	(42,215)	(45,060)	(13,525)	(58,585)	
9 10	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
11 12	State Income Taxes	(447)	(1,874)	(2,322)	(2,478)	(744)	(3,222)	
13	Federal Taxable Income	(7,687)	(3,022)	(10,709)	(9,105)	(12,781)	(21,886)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%		35.0%	
15	Federal Income Taxes	(2,690)	(1,058)	(3,748)	(3,187)	(4,473)	(7,660)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	C	0	0	C-7
17	Current Federal Income Taxes	(2,690)	(1,058)	(3,748)	(3,187)	(4,473)	(7,660)	
18	Summary:							
19	Current State Income Tax	(447)		(2,322)	(2,478)		(3,222)	
20	Current Federal Income Tax	(2,690)	(1,058)	(3,748)	(3,187)	(4,473)	(7,660)	
21	Total Current Income Tax Expense (To C-1)	(3,138)	(2,932)	(6,070)	(5,665	(5,217)	(10,882)	

# State and Federal Income Tax Calculation - Current

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/06 Historical [ ] Projected [ X ]

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

Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(9,663)	(1,100)	(10,763)	(21,697)	(1,561)	(23,258)	B-1, B-2
2	Less: Interest Charges	(3,367)	78	(3,290)	(3,412)	(467)	(3,879)	C-3
3	Taxable Income	(13,031)	(1,022)	(14,053)	(25,108)	(2,028)	(27,137)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	29,184	(7,195)	21,989	33,476	(8,254)	25,223	C-5
7	Total Schedule M Adjustments	29,184	(7,195)	21,989	33,476	(8,254)	25,223	
8	Taxable Income Before State Taxes	(42,215)	6,173	(36,041)	(58,585)	6,225	(52,359)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(2,322)	340	(1,982)	(3,222)	342	(2,880)	
13	Federal Taxable Income	(10,709)	(1,362)	(12,070)	(21,886)	(2,371)	(24,257)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(3,748)	(477)	(4,225)	(7,660)	(830)	(8,490)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(3,748)	(477)	(4,225)	(7,660)	(830)	(8,490)	
18	Summary:							
19	Current State Income Tax	(2,322)	340	(1,982)	(3,222)	342	(2,880)	
20	Current Federal Income Tax	(3,748)	(477)	(4,225)	(7,660)	(830)	(8,490)	
21	Total Current Income Tax Expense (To C-1)	(6,070)	(137)	(6,207)	(10,882)	(487)	(11,370)	

### Deferred Income Tax Expense

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/06 Historical [ ] Projected [ X ] Schedule: C-5 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•	12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	25,519	(4,677)	20,842	28,697	(3,973)	24,724	
2	Book Depreciation & Amortization	10,927	(1,080)	9,848	11,959	154	12,113	B-13,14
3	Difference	14,592	(3,598)	10,994	16,738	(4,127)	12,611	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	29,184	(7,195)	21,989	33,476	(8,254)	25,223	-
9	State Tax Rate	5.5%	•	5.5%	5.5%	<b>)</b>	5.5%	
10	State Deferred Taxes	1,605	(396)	1,209	1,841	(454)	1,387	
11	Timing Differences for Federal Taxes	27,579	(6,800)	20,779	31,635	(7,800)	23,835	
12	Federal Tax Rate	35.0%	•	35.0%	35.0%	,	35.0%	
13	Federal Deferred Taxes	9,653	(2,380)	7,273	11,072	(2,730)	8,342	
14	Total Deferred Taxes (to C-1)	11,258	(2,776)	8,482	12,914	(3,184)	9,730	-

Recap Schedules: C-1, C-2

#### Deferred Income Tax Expense

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/07 Historical [ ] Projected [ X ] Schedule: C-5 Page:

3 of 3

Preparer:

Jack Schreyer

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

	(1)		(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•	12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	20,842	437	21,279	24,724	1,356	26,080	
2	Book Depreciation & Amortization	9,848	437	10,285	12,113	1,356	13,468	B-13,14
3	Difference	10,994	0	10,994	12,611	0	12,611	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	21,989	0	21,989	25,223	0	25,223	
9	State Tax Rate	5.5%	i	5.5%	5.5%	•	5.5%	
10	State Deferred Taxes	1,209	0	1,209	1,387	0	1,387	
11	Timing Differences for Federal Taxes	20,779	0	20,779	23,835	0	23,835	
12	Federal Tax Rate	35.0%	ı	35.0%	35.0%	)	35.0%	
13	Federal Deferred Taxes	7,273	0	7,273	8,342	0	8,342	
14	Total Deferred Taxes (to C-1)	8,482	0	8,482	9,730	0	9,730	-

Recap Schedules: C-1, C-2

# **Accumulated Deferred Income Taxes - Summary**

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: Page: C-6 1 of 3

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		• •	ccount No. 283			Account No	-	N . D . C		. T
Line	_	Defe	erred Tax Liabili	ty					erred Income	
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	0	0				0	0	0
2	2004	0	13,336	13,336				0	13,336	13,336
3	2005	2,558	15,332	17,890				2,558	15,332	17,890
4	2006	3,165	18,969	22,134				3,165	18,969	22,134
5	2007	3,772	22,606	26,378				3,772	22,606	26,378
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	(33,364)	(33,364)				0	(33,364)	(33,364)
8	2005	2,935	17,587	20,522				2,935	17,587	20,522
9	2006	3,631	21,759	25,390				3,631	21,759	25,390
10	2007	4,327	25,931	30,258				4,327	25,931	30,258

# Accumulated Deferred Income Taxes - State

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule: C-6 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)						
		Acc	count No. 2830	6						
		Deferred State Tax Liability								
			Current							
Line		Beginning	Year	Ending						
No.	Year	Balance	Change	Balance						
WATE	R									
1	2003	0	0	0						
2	2004	0	0	0						
3	2005	0	2,558	2,558						
4	2006	2,558	607	3,165						
5	2007	3,165	607	3,772						
SEWE	R									
6	2003	0	0	0						
7	2004	0	0	0						
8	2005	0	2,935	2,935						
9	2006	2,935	696	3,631						
10	2007	3,631	696	4,327						

# **Accumulated Deferred Income Taxes - Federal**

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule:

C-6

Page: Preparer: 3 of 3

Jack Schreyer

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

	(1)	(2)	(3)	(4)						
		Acc	ount No. 2830	5						
		Deferred Federal Tax Liability								
			Current							
Line		Beginning	Year	Ending						
No.	Year	Balance	Change	Balance						
WATE	R									
1	2003	0	0	0						
2	2004	0	13,336	13,336						
3	2005	13,336	1,996	15,332						
4	2006	15,332	3,637	18,969						
5	2007	18,969	3,637	22,606						
SEWE	:D									
		0	0	0						
6	2003	0	0	0						
7	2004	0	(33,364)	(33,364)						
8	2005	(33,364)	50,951	17,587						
9	2006	17,587	4,172	21,759						
10	2007	21,759	4,172	25,931						

### **Investment Tax Credits - Analysis**

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 1 of 4

Preparer: Jack Schreyer

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

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				3% ITC						4% ITC		
	-	Amoun	t Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beginnir	g Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

### Investment Tax Credits - Analysis

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 2 of 4

Preparer: Jack Schreyer

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

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				8% ITC						10% ITC		
		Amount Realized		Amortization			Amount Realized		Amortization			
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

106

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 3 of 4

Preparer:

Jack Schreyer

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: C-7 Page: 4 of 4

Preparer: Jack Schreyer

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

NONE

#### Parent's Debt Information

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: Page: C-8 1 of 1

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	:		Average	% of	Cost		Supporting
No.		Description	Amount	Total	Rate	Cost	Schedules
		2005			•		•
1	-						
2	-						
		2006					
3	Note		4,731,000	100.00%	6.00%	283,860	D-5
4	•						
		2007					
5	Note		20,501,000	100.00%	6.00%	1,230,060	D-5
6	-						

Income Tax Returns

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-9 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Miscellaneous Tax Information

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-10 Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	What tax years are open with the Internal Revenue Service?	2003, 2004, 2005
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No

JS - Kings Cove CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Requested Cost of Capital	D-1	113
Reconcilliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Schedule of Requested Cost of Capital

13 Month Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [ X ] Projected [ ]

# Florida Public Service Commission

Schedule: Page: D-1 1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	51,293	36.00%	6.00%	2.16%	3,078	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	76,940	54.00%	10.12%	5.46%	7,786	D-2
5	Customer Deposits	4,829	3.39%	6.00%	0.20%	290	D-2
6	Accumulated Deferred Income Taxes	9,417	6.61%	0.00%	0.00%	0	D-2
7	Total	142,479	100.00%	=	7.83%	11,154	- -
SEW	/ER						
8	Long-Term Debt	51,429	35.95%	6.00%	2.16%	3,086	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	77,143	53.92%	10.12%	5.46%	7,807	D-2
12	Customer Deposits	5,432	3.80%	6.00%	0.23%	326	D-2
13	Accumulated Deferred Income Taxes	9,053	6.33%	0.00%	0.00%	0	D-2
14	Total	143,058	100.00%	-	7.84%	11,219	_

# Schedule of Requested Cost of Capital

13 Month Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending: 12/31/06 Historical [ ] Projected [ X ]

#### Florida Public Service Commission

Schedule: Page: D-1 2 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
	•	Reconciled			Weighted		
Line	!	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	45,264	32.59%	6.00%	1.96%	2,716	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	67,896	48.88%	10.12%	4.95%	6,871	D-2
5	Customer Deposits	4,829	3.48%	6.00%	0.21%	290	D-2
6	Accumulated Deferred Income Taxes	20,901	15.05%	0.00%	0.00%	0	D-2
7	Total	138,889	100.00%	-	7.11%	9,877	<u>.</u> <u>-</u>
SEW	VER						
8	Long-Term Debt	55,679	33.80%	6.00%	2.03%	3,341	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	83,519	50.70%	10.12%	5.13%	8,452	D-2
12	Customer Deposits	5,432	3.30%	6.00%	0.20%	326	D-2
13	Accumulated Deferred Income Taxes	20,093	12.20%	0.00%	0.00%	0	D-2
14	Total	164,724	100.00%	_	7.36%	12,119	-

Schedule of Requested Cost of Capital

13 Month Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [ ] Projected [ X ] Florida Public Service Commission

Schedule:

D-1 3 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	52,416	32.49%	6.00%	1.95%	3,145	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	78,624	48.74%	10.12%	4.93%	7,957	D-2
5	Customer Deposits	4,829	2.99%	6.00%	0.18%	290	D-2
6	Accumulated Deferred Income Taxes	25,450	15.78%	0.00%	0.00%	0	D-2
7	Total	161,319	100.00%	<del>-</del>	7.06%	11,391	- :
SEW	'ER						
8	Long-Term Debt	83,102	34.97%	6.00%	2.10%	4,986	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	124,653	52.45%	10.12%	5.31%	12,615	D-2
12	Customer Deposits	5,432	2.29%	6.00%	0.14%	326	D-2
13	Accumulated Deferred Income Taxes	24,467	10.30%	0.00%	0.00%	0	D-2
14	Total	237,655	100.00%	_	7.54%	17,927	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

JS - Kings Cove

**Docket No. 060368-WS** 

Test Year Ending: 12/31/05 Historical [X] Projected []

Florida Public Service Commission

Schedule: D-2 Page:

1 of 3

Preparer:

Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.

Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	istments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er		•				
1	Long-Term Debt	0			51,293	51,293	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	128,233			(51,293)	76,940	
5	Customer Deposits	4,829				4,829	D-7
6	Accumulated Deferred income Taxes	9,417				9,417	
7	Total	142,479			0	142,479	- A-1
Sew	er						
8	Long-Term Debt	0			51,429	51,429	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	128,572			(51,429)	77,143	
12	Customer Deposits	5,432				5,432	
13	Accumulated Deferred Income Taxes	9,053				9,053	
14	Total	143,058	•		0	143,058	- A-2

<sup>\*</sup> List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending: 12/31/06 Historical [ ] Projected [ X ] Florida Public Service Commission

Schedule: D-2

D-2

Page:

2 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	45,264				45,264	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	67,896				67,896	
5	Customer Deposits	4,829				4,829	D-7
6	Accumulated Deferred Income Taxes	20,901				20,901	
7	Total	138,889			0	138,889	A-1
Sew	er						
8	Long-Term Debt	55,679				55,679	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	83,519				83,519	
12	Customer Deposits	5,432				5,432	D-7
13	Accumulated Deferred Income Taxes	20,093				20,093	
14	Total	164,724			0	164,724	A-2

<sup>\*</sup> List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: D-2 Page:

3 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4) ciliation Adju	(5)	(6) Reconciled	(7)
Line		Average	110001	omadon / taje	25(11)(11)(5	To Requested	Supporting
	Class of Capital	Test Year	Specific	(Explain)	Pro rata •	Rate Base_	Schedules
Wate	er						
1	Long-Term Debt	52,416				52,416	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	78,624				78,624	
5	Customer Deposits	4,829				4,829	D-7
6	Accumulated Deferred Income Taxes	25,450				25,450	
7	Total	161,319			0	161,319	- A-1
Sew	er						
8	Long-Term Debt	83,102				83,102	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	124,653				124,653	
12	Customer Deposits	5,432				5,432	D-7
13	Accumulated Deferred Income Taxes	24,467				24,467	
14	Total	237,655	•		0	237,655	- A-2

<sup>\*</sup> List corresponding adjustments to rate base below:

Recap Schedules: D-1

# Preferred Stock Outstanding

Florida Public Service Commission

D-3 1 of 1 Jack Schreyer

Schedule: Page: Preparer:

JS - Kings Cove
Docket No. 060368-wS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Ulility [X] or Parent [X]

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

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

There is no Preferred Stock for this subsidiary nor its parent

# **Cost of Short-Term Debt**

Utility [X] or Parent [X]

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: Page:

D-4 1 of 1

Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
		Total			Effective	
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1 2 3	There is no Short Term Debt for t	this subsidia	ıry nor its	parent		
4						
5						
6						
7						
8	Total	0			0.00%	<del>-</del> } <b>=</b>

Cost of Long-Term Debt

1

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [X] or Parent []

Florida Public Service Commission

Schedule:

D-5 1 of 2

Page: Preparer:

Jack Schreyer

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

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

in the second page from the control of the control

All Long Term Debt is issued and held by the parent

The first of the second

#### Cost of Long-Term Debt

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [ ] or Parent [ X ]

Florida Public Service Commission

Schedule:

D-5 2 of 2

Page:

Preparer: Jack Schreyer

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

Line	,	(1) ption, Coupon Rate		(2) Issue Dale	(3) Principal Amt. Sold (Face	(4) Principal Amount	(5) Amount Outstanding Within	(6) Unamortized Disc. (Prem) Associated	(7) Unamortized Issuing Exp. Associated	of Discount (Prem) on	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)		
No.		 Years of Life		Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Mate/ x Col(4)	10/-(3/-(10)	7(-1/2)
1 2		2005		÷	-	-	-		:	-		•	-	
3 4	Not	2006	6.00%	10/31/06 -	20,501,000	4,731,000	· - -	•	:	-	•	283,860	283,860	6.00%
5 6	Not	2007	6.00%	10/31/06 -	20,501,000	4,731,000 20,501,000 20,501,000		-	-		-	1,230,060	1,230,060	6.00%

Cost of Variable Rate Long-Term Debt

Recorded Processing to the American

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [ X ] or Parent [ ]

1

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

#### Florida Public Service Commission

Schedule:

D-6 1 of 2

Page: Preparer:

<name>

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

All Long Term Debt is issued and held by the parent

#### Cost of Variable Rate Long-Term Debt

JS - Kings Cove Docket No. 060368-WS Test Year Ending: Historical 2005, Projected 2006 & 2007 Utility [ ] or Parent [ X ]

Florida Public Service Commission

Schedule: Page:

D-6 2 of 2

Preparer:

Jack Schreyer

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

								(0)	(0)	(40)	(44)	(12)	(13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	, ,
					Amount	Unamortized Disc.	Unamortized	Annual Amort,	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Basis of	(Test Year	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate	Cost Rate X	Cost	(12)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	(e.g.,Prime+%)	Col. (4))	(8)+(9)+(10	<u>; ((4)-(6)-(7))</u>

The parent does not have any Variable Rate Long term debt

# **Schedule of Customer Deposits**

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Test Year Ending: 12/31/05

Schedule:

D-7

Page: Preparer: 1 of 1 Jack Schreyer

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
					Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
1	Jan-05	10,246	85	(425)	0.006
· -	Feb-05	•	340	(425)	9,906
2		9,906		(510)	9,736
3	Mar-05	9,736	390	(340)	9,786
4	Apr-05	9,786	295	(95)	9,986
5	May-05	9,986	441	(325)	10,102
6	Jun-05	10,102	540	(715)	9,927
7	Jul-05	9,927	765	(85)	10,607
8	Aug-05	10,607	270	(290)	10,587
9	Sep-05	10,587	370	(510)	10,447
10	Oct-05	10,447	380	(630)	10,197
11	Nov-05	10,197	670	(120)	10,747
12	Dec-05	10,747	545	(186)	11,106
13	Average			_	10,261
14		Wat	er Allocated at	47% =	4,829
15		Sew	er Allocated at	53%	5,432

Section 1998 Since the second second

# JS - Kings Cove RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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# Rate Schedule - Water

# Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer []

Schedule:

E-1w 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ine	01 44 4 01	Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
	Residential	NA	NIA	7.00	0.40	44.04	24.2
	5/8" X 3/4"	NA	NA	7.96	8.12	11.94	21.3
	3/4"	NA	NA	11.95	12.20	17.95	32.0
	1"	NA	NA	19.91	20.32	29.89	53.3
	1-1/2"	NA	NA	39.83	40.65	59.80	106.6
	2"	NA	NA	63.74	65.05	95.69	170.6
	3"	NA	NA	127.49	130.11	191.39	341.3
	4"	NA	NA	199.17	203.27	299.01	533.2
	6"	NA	NA	398.34	406.54	598.02	1,066.
	8"	NA	NA	-	-	-	1,706.4
	10"	NA	NA	-	-	-	2,453.
	Gallonage charge, Block 1	NA	NA	1.28	1.31	1.93	1.
13	Block 2	NA	NA	-	-	-	1.9
14	Block 3	NA	NA	-	-	-	-
15 (	Commerical						
16	5/8" X 3/4"	NA	NA	7.96	8.12	11.94	21.
17	3/4"	NA	NA	11.95	12.20	17.95	32.
18	1"	NA	NA	19.91	20.32	29.89	53.
	1-1/2"	NA	NA	39.83	40.65	59.80	106.
	2"	NA	NA	63.74	65.05	95.69	170.
		NA	NA	127.49	130.11	191.39	341.
	4"	NA	NA	199.17	203.27	299.01	533.
	6"	NA	NA	398.34	406.54	598.02	1,066.
	8"	NA	NA	-	-	-	1,706.
	10"	NA	NA	_	_	_	2,453.
	Gallonage charge	NA	NA	1.28	1.22	1.79	1.
	Multi-Family						
	5/8" X 3/4"	NA	NA	-	-	11.94	21.
	3/4"	- NA	NA	-	-	17.95	32.
	1"	NA	NA	-	-	29.89	53.
	1-1/2"	NA	NA	-	-	59.80	106.
	2"	NA	NA	-	-	95.69	170.
	3"	NA	NA	-	-	191.39	341.
	4"	NA	NA	-	-	299.01	533.
35		NA	NA	-	-	598.02	1,066
	8"	NA	NA	-	-	-	1,706.
	10"	NA	NA	-		-	2,453.
38	Gallonage charge	NA	NA	-	-	1.79	1.
39 1	Fire Protection						
40 2	2"	NA	NA	-	-	•	42.
41 3	3"	NA	NA	-	_	_	85.
42 4	4"	NA	NA	•	-	-	133.
72 .	<b>^</b> 1					_	266.
	6"	NA	INA	-	-		
43 (	5" 8"	NA NA	NA NA	-	-	-	426.

#### Rate Schedule - Sewer

# Fiorida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water[] or Sewer[X]

Schedule:

E-1s 1 of 1

Page:

Jack Schreyer

Preparer:

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

Lles	(1)	(2) Test Year	(3) Test Year	(4) Test Year	(5) Present	(6) Interim	(7) Proposed
Line No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	1 61100 1	1 01100 2	7 011 11	Naics	Nates	rates
2	5/8" X 3/4"	NA	NA	9.11	9.24	14.14	28.29
3	3/4"	NA	NA	13.65	13.84	21.18	42.43
4	1"	NA	NA	22.75	23.07	35.30	70.71
5	1-1/2"	NA	NA	45.53	46.17	70.65	141.43
6	2"	NA	NA	72.82	73.84	112.99	226.28
7	3"	NA	NA	145.69	147.73	226.05	452.57
8	4"	NA	NA	227.58	230.77	353.12	707.14
9	6"	NA	NA	455.20	461.59	706.32	1,414.28
10	8"	NA	NA	400.20	-	-	2,262.85
11	10"	NA	NA	-	_	•	3,252.84
12	Gallonage cap (gallons)	NA	NA	10,000	10,000	10,000	6,000
13	Gallonage Charge, Capped Usage	NA	NA	3.20	3.24	4.96	7.99
14	Callonage Charge, Capped Cage	NA	N/A	3.20	5.24	4,50	1.55
15	Commerical						
16	5/8" X 3/4"	NA	NA	9.11	9.24	14.14	28.29
17	3/4"	NA	NA	13.65	13.84	21.18	42.43
18	1"	NA	NA	22.75	23.07	35.30	70.71
19	1-1/2"	NA	NA	45.53	46.17	70.65	141.43
20	2"	NA	NA	72.82	73.84	112.99	226.28
21	3"	NA	NA	145.69	147.73	226.05	452.57
22	4"	NA	NA	227.58	230.77	353.12	707.14
23	6"	NA	NA	455.20	461.59	706.32	1,414.28
24	8"	NA	NA	-	-	-	2,262.85
25	10"	NA	NA	-	-	-	3,252.84
26	Gallonage charge	NA	NA	3.20	3.24	4.96	9.59
27	Multi-Family					444	22.22
28	5/8" X 3/4"	NA	NA	•	•	14.14	28.29
29	3/4 <b>"</b> 1"	NA	NA	-	-	21.18	42.43
30		NA	NA	-	-	35.30	70.71
31 32	1-1/2 <b>"</b> 2"	NA	NA	•	-	70.65	141.43
33	3"	NA	NA	-	-	112.99	226.28
34	4"	NA	NA	-	-	226.05	452.57
35	6"	NA NA	NA NA	-	-	353.12	707.14
36	8"	NA NA	NA	-	-	706.32	1,414.28
37	10"	NA NA	NA NA	-	-	-	2,262.85
38	Gallonage charge	NA NA		-		4.00	3,252.84
		NA	NA	-	-	4.96	9.59
39 40	Flat Rate Resid'l Wastwater Only (RWO)	NA	NA	-	-	-	59.40
	Reuse per Sprinkler Head	NA .	NA				00.40
41	Reuse der Sprinkler Hean						

# Florida Public Service Commission E-2w

JS - Kings Cove Docket No. 060368-WS

Water [X] or Sewer []

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

1 of 1 Page: Preparer: Jack Schreyer

Schedule:

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

No   Classificing	Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year	(6) Present	(7)	(8)	(9)	(10) Revenue at
Note											
3 24" 0 0 0 1195 0 12.20 0 NA 32.00 0 5 1-1/2" 0 0 0 19.91 0 20.32 0 NA 53.33 0 5 1-1/2" 0 0 0 63.74 0 65.55 0 NA 106.66 0 6 2" 0 0 127.49 1 28 30.589 1.31 0 NA 341.30 0 9 Galfonage 10 Block 1 - 27.804 1.28 30.589 1.31 0 NA 105.00 1.57 0 11 Block 2 - 0 0 0 55.716 56.47 0 15.01 1 17 Total Ricedental 2.46 27.804 55.518 56.47 27.804 1.55 10.72 1 18 Total Ricedental 2.46 27.804 0 1.95 1 0 NA 21.33 0 1 18 1" 0 0 1 195 1 0 1.95 1 0 NA 22.00 1 18 1" 0 0 0 1.95 1 0 1.95 0 1.20 0 NA 22.00 0 18 1" 0 0 0 1.95 1 0 1.95 0 1.20 0 NA 22.00 0 18 1" 0 0 0 1.95 1 0 1.95 0 1.20 0 NA 55.33 0 0 19 1-1/2" 0 0 0 3.83 0 0 40.65 0 NA 156.66 0 0 19 1-1/2" 0 0 0 3.83 0 0 40.65 0 NA 156.66 0 0 20 2" 0 0 0 1.27.49 0 15.11 0 NA 55.33 0 0 21 2" 0 0 0 1.27.49 0 15.11 0 NA 55.33 0 0 22 2" 0 0 0 63.74 0 65.05 0 NA 156.66 0 0 22 2" 0 0 0 7.96 1 0 1.20 0 NA 55.33 0 0 22 2" 0 0 0 7.96 1 0 1.20 0 NA 55.33 0 0 23 4 Gallonage 0 1.27.49 0 15.11 0 NA 53.33 0 0 24 Gallonage 0 1.27.49 0 15.11 0 NA 53.33 0 0 25 2 3" 0 0 0 1.27.49 0 15.11 0 NA 53.33 0 0 25 2 4			- D.II.S	117 7,000 gai.		7.070.00	110100	1 Tesent Mates		,,,,,,,	1,100000
1 1	2	5/8" X 3/4"	2,466	27,804	7.96	19,629	8.12	20,024	NA	21.33	52,600
5   1-112"		3/4"	0	0	11.95	0	12.20	0	NA	32.00	0
6 2° 0 0 0 6374 0 65.05 0 NA 170.65 0 0 8 4 170.65 0 0 8 4 170.65 0 0 8 4 170.65 0 0 199.17 0 203.27 0 NA 341.30 0 0 199.17 0 203.27 0 NA 533.28 0 9 64/anage 10 810.64 2 - 2.7804 1.28 35.589 1.31 35.423 12.044 1.55 18.789 10 810.64 2 - 0 0 15.760 1.95 35.732 0 15.760 1.95 35.732 12 806.2 - 0 0 15.760 1.95 35.732 12 806.2 - 0 0 15.760 1.95 35.732 12 806.2 - 0 0 15.760 1.95 35.732 12 806.2 - 0 0 15.760 1.95 35.732 13 10.04 1.95 35.732 12 806.2 - 0 0 15.760 1.95 35.732 13 10.04 1.95 35.732 12 806.2 - 0 0 15.760 1.95 35.732 12 806.2 - 0 15.760 1.95 35.732 12 806.2 - 0 15.760 1.95 1.95 1.95 1.95 1.95 1.95 1.95 1.95	4	1"	0	0	19.91	0	20.32	0	NA	53.33	0
7 9' 0 0 127.49 0 130.11 0 NA 341.30 0 0 160.00 199.17 0 203.27 0 NA 341.30 0 0 160.00 199.17 0 203.27 0 NA 341.30 0 0 160.00 199.17 0 203.27 0 NA 341.30 0 1 15.00 15.0	5							0	NA	106.66	
8 de				_				-			
9 Gelforage 10 Block 1											
10   Slock 1			0	0	199.17	0	203.27	0	NA	533.28	0
11   Birock 2											
12   Block 3			-	27,804							
13 Total Residential   2.466   27,804   55,218   22.39   28.99   41.41     14 Average Bill   2.465   27,804   22.39   28.99   41.41     15 Commercial   16 58** 3.94**   0 0 0 7.96   0 8.12   0 NA 21.33   0 0 0 1.73   0 0 0 1.796   0 1.22   0 NA 32.00   0 0 1.73   0 0 0 1.73   0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 1.73   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•		-		-				
14   Average Bill			2.466	27.004	-		-			-	
15   Commercial   16   Ser's 3/4"   0   0   7.96   0   8.12   0   NA   21.33   0   0   17.34   0   0   0   11.95   0   12.20   0   NA   32.00   0   0   19   1-1/2"   0   0   0   39.83   0   40.85   0   NA   106.66   0   0   27.49   0   130.11   0   NA   341.30   0   0   20.32   0   NA   53.33   0   0   0   27.49   0   130.11   0   NA   341.30   0   0   0   0   0   0   0   0   0			2,460	27,804					27,804		
16   56   X 344"	14	Average Bill				22.39		22.89			41.41
16   56   X 344"											
17   34"			^		7.00	•	0.10	•	LI A	04.00	0
18   1"											
19   1-1/2"   0   0   39 83   0   40.65   0   NA   106.66   0   0   0   0   0   0   0   0   0											
20 2" 0 0 0 63.74 0 65.05 0 NA 170.65 0 0 121 3" 0 0 199.17 0 203.27 0 NA 533.28 0 2 3 4" 0 0 199.17 0 203.27 0 NA 533.28 0 2 3 4" 0 0 199.17 0 203.27 0 NA 533.28 0 2 3 4" 0 0 199.17 0 203.27 0 NA 533.28 0 2 3 4" 0 1 1.28 0 1.22 0 0 1.56 0 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5								_			
21 3"											
22 4" 0 0 199.17 0 203.27 0 NA 533.28 0 2 3 3 4 6 8 8 8 9 10 1.28 0 1.22 0 0 1.56 0 2 5 2 6 7 7 Total Commercial 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											_
23 defilonage											
24 Gallonage - 0 128 0 1.22 0 0 1.56 0 25 26		7			199.17		203.27		19/1	333.20	U
Total Commercial   O   O   O   O   O   O   O   O   O		Gallonane	_	0	1 28	٥	1 22	n	0	1.56	0
Total Commercial   O   O   O   O   O   O   O   O   O		Canonage	-	Ū	1.20	J	1.22	J	· ·	1.00	•
77 Total Commercial 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
28 Average Bill		Total Commercial	0	0		0			n		0
Multi-Family			<u></u>					<u>_</u>			
10   10   10   10   10   10   10   10	20	Average on							•		
10   10   10   10   10   10   10   10	29	Multi-Family									
31   34 "			0	0		0	_	n	NA	21.33	0
1					-		_				
33   1-1/2"					_		-				
34 2"	33	1-1/2"	0	0	-	0	-	0			0
S   S   S   S   S   S   S   S   S   S	34	2"	0	0	-	0	-	0			0
36 4"       0       0       0       0       0       33.328       0         37 38 Gallonage       -       0       -       0       0       0       1.56       0         39 41 Total Multi-Family       0       0       0       0       0       0       0         41 Total Multi-Family       0       0       0       0       0       0       0         42 Average Bill       -       -       0       NA       42.66       0 <t< td=""><td>35</td><td>3"</td><td>0</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td>NA</td><td></td><td>Ó</td></t<>	35	3"	0	0	-	0	-	0	NA		Ó
38   Gallonage   -   0   -   0   -   0   0   1.56   0   39   40   -   -   0   -   0   0   41   Total Multi-Family   0   0   0   0   42   Average Bill   -   -   0   NA   42.66   0   43   Fire Protection   42   0   NA   -   0   -   0   NA   85.33   0   46   4"   0   NA   -   0   -   0   NA   133.32   0   47   6"   0   NA   -   0   -   0   NA   133.32   0   48   8"   0   NA   -   0   -   0   NA   266.64   0   49   10"   0   NA   -   0   -   0   NA   42.662   0   49   10"   0   NA   -   0   -   0   NA   42.62   0   49   10"   0   NA   -   0   -   0   NA   42.62   0   50   51   52   5   5   50   50   50   50   51   50   50   50   51   52   5   5   52   5   5   5   5   53   Total Fire Protection   0   0   0   0   0   54   Average Bill   55,218   56,447   102,120   55   Subtotal   55,218   56,447   102,120   56   Unbilled Revenues   0   0   0   0   57   Guaranteed Revenues   0   0   0   58   Misc. Service Charge   480   480   783   59   Total Revenue   55,698   56,927   102,903   60   Booked Revenue   55,698   56,927   102,903   61   Difference   56,051   102,903   62   Difference   56,051   102,903   102,903   63   Difference   56,051   102,903   102,903   64   Carrell Multi-Family	36	4"	0	0	-	0	-	0.	NA		0
1	37			***************************************				***************************************	***************************************		
40	38	Gallonage	-	0		0	-	0	0	1.56	0
Total Multi-Family   0   0   0   0   0   0   0   0   0											
Average Bill											
## Protection  ## 2"		•		0		0		00	0		0
44 2" 0 NA - 0 - 0 NA 42.66 0 45 3" 0 NA - 0 - 0 NA 85.33 0 46 4" 0 NA - 0 - 0 NA 133.32 0 47 6" 0 NA - 0 - 0 NA 133.32 0 48 8" 0 NA - 0 - 0 NA 266.64 0 49 10" 0 NA - 0 - 0 NA 613.27 0 50 51 52 53 Total Fire Protection 0 NA 613.27 0 54 Average Bill	42	Average Bill						-	:		
44 2" 0 NA - 0 - 0 NA 42.66 0 45 3" 0 NA - 0 - 0 NA 85.33 0 46 4" 0 NA - 0 - 0 NA 133.32 0 47 6" 0 NA - 0 - 0 NA 133.32 0 48 8" 0 NA - 0 - 0 NA 266.64 0 49 10" 0 NA - 0 - 0 NA 426.62 0 49 10" 0 NA - 0 - 0 NA 613.27 0 50 51 52 53 Total Fire Protection 0 0 0 0 0 0 0 0 0 0 54 Average Bill 0 0 0 0 55 Subtotal 55,218 56,447 102,120 56 Unbilled Revenues 0 0 0 0 0 0 0 0 58 Misc. Service Charge 480 480 783 59 Total Revenue 56,051 60 Booked Revenue 6 56,051 61 Difference (353) = -0.6%	40	Fire Destruction									
3"   0			0	NIA		0		0	ATA	40.66	•
46 4" 0 NA 0 NA 0 0 NA 133.32 0 47 6" 0 NA 266.64 0 48 8" 0 NA 0 0 NA 0 0 NA 426.62 0 49 10" 0 NA 0 0 NA 613.27 0 50 51 52 53 Total Fire Protection 0 0 0 0 0 0 0 0 54 Average Bill 55,218 56,447 102,120 55 Guaranteed Revenues 0 0 0 0 56 Wisc. Service Charge 480 480 783 57 Total Revenue 56,051 58 Booked Revenue 56,051 59 Total Revenue 56,051 60 Booked Revenue 680 60 Booked					-		-				
47 6" 0 NA - 0 - 0 NA 266.64 0 48 8" 0 NA - 0 - 0 NA 426.62 0 49 10" 0 NA - 0 - 0 NA 613.27 0 50 51 52 53 Total Fire Protection 0 0 0 0 0 0 0 54 Average Bill			_		•		-				
8" 0 NA - 0 - 0 NA 426.62 0 49 10" 0 NA - 0 - 0 NA 613.27 0 50 51 52 53 Total Fire Protection 0 0 0 0 0 0 54 Average Bill 0 0 0 0 55 Subtotal 55,218 56,447 102,120 56 Unbilled Revenues 0 0 0 0 57 Guaranteed Revenues 0 0 0 0 58 Misc. Service Charge 480 480 783 59 Total Revenue 56,051 60 Booked Revenue 62 (353) = -0.6%			_		-	-					_
49 10" 0 NA 013.27 0 50 51 52 53 Total Fire Protection 0 0 0 0 0 0 0 54 Average Bill			_		_						
50   51   52   53   Total Fire Protection 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					_	U	_	_			•
51         52         Total Fire Protection         0			•	14/1		U		U	140	013.27	0
Total Fire Protection   0   0   0   0   0   0   0   0   0											
53 Total Fire Protection         0         102,120         0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>											
54 Average Bill         -         -         -           55 Subtotal         55,218         56,447         102,120           56 Unbilled Revenues         0         0         -           57 Guaranteed Revenues         0         0         -           58 Misc. Service Charge         480         480         783           59 Total Revenue         55,698         56,927         102,903           60 Booked Revenue         56,051         -0.6%           61 Difference         (353) = -0.6%         -0.6%		Total Fire Protection	0	0		0		0	<u> </u>		<u>n</u>
55         Subtotal         55,218         56,447         102,120           56         Unbilled Revenues         0         0         -           57         Guaranteed Revenues         0         0         -           58         Misc. Service Charge         480         480         783           59         Total Revenue         55,698         56,927         102,903           60         Booked Revenue         56,051         -0.6%         -0.6%           61         Difference         (353) = -0.6%         -0.6%         -0.6%											<del></del>
56         Unbilled Revenues         0         0         -           57         Guaranteed Revenues         0         0         -           58         Misc. Service Charge         480         480         783           59         Total Revenue         55,698         56,927         102,903           60         Booked Revenue         56,051         -0.6%           61         Difference         (353) = -0.6%         -0.6%		•							:		
56         Unbilled Revenues         0         0         -           57         Guaranteed Revenues         0         0         -           58         Misc. Service Charge         480         480         783           59         Total Revenue         55,698         56,927         102,903           60         Booked Revenue         56,051         -0.6%           61         Difference         (353) = -0.6%         -0.6%	55	Subtota	ł			55.218		56.447			102.120
57     Guaranteed Revenues     0     0       58     Misc. Service Charge     480     480     783       59     Total Revenue     55,698     56,927     102,903       60     Booked Revenue     56,051       61     Difference     (353) = -0.6%									•		
58 Misc. Service Charge         480         480         783           59 Total Revenue         55,698         56,927         102,903           60 Booked Revenue         56,051         -0.6%           61 Difference         (353) = -0.6%         -0.6%											-
59     Total Revenue     55,698     56,927     102,903       60     Booked Revenue     56,051       61     Difference     (353) = -0.6%								-			783
60 Booked Revenue 56,051 61 Difference (353) = -0.6%			•								
61 Difference (353) = -0.6%								30,327	ı		.02,000
62							0.00				
		Difference				(353) =	-0.6%				
	63										

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 Schedule: Page: E-2w not reg'd

Preparer:

er: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Class/Malar Siza	Number Bills	Consumption in 1,000 gal.	Test Year Rates	Test Year Revenue
1	Class/Meter Size Residential	DINS	in 1,000 gai.	Rates	Revenue
2	5/8" X 3/4"	0	0	-	0
3	3/4"	Ö	ē	-	ō
4	1"	ō	0		0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonage				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3			-	0
13	Total Residential	0	0		0.
14	Average Bill				-
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	•	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3" 4"	0	0	-	0 0
22 23	4	U	0	•	U
24	Gallonage		0	_	0
25	Gamonage	-	Ū	_	ő
26	•			_	ō
27	Total Commercial	0	0		0
28	Average Bill				
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	•	0
35	3™	0	0	-	0
36	4"	0	0	-	0
37	0.8		0		0
38 39	Gallonage	•	0 0	•	0 0
40		-	0	_	0
41	Total Multi- Family	0	. 0		
42	Average Bill	<u> </u>	<u>`</u>		-
43	Fire Protection				
44	1"	0	NA	_	0
45	2"	Õ	NA		ō
46	3*	Ō	NA	-	Ō
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					_
52 53	Total Fire Protectic -				0
	Total Fire Protection		0		0
54	Average Bill				<del></del>
55	Subto	tal			0
	345101				

#### Florida Public Service Commission

E-2w not req'd

Jack Schreyer

Schedule: Page: Preparer:

JS - Kings Cove Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05 Water [X] or Sewer [ ] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)
Line		Number	Consumption	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential		m nood gan	,,,,,,,,	110101100
2	5/8" X 3/4"	0	0	_	0
3	3/4"	0	ő	_	Õ
4	1"	0	0	_	Õ
5		0	ő	-	0
	1-1/2" 2"	0	0	•	0
6	2 3"	0		•	0
7			0	•	
8	4"	0	0	-	0
9	Gallonage		•		•
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3			-	0
13	Total Residential	0	0		0
14	Average Bill				
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallonage	-	0		0
25	ŭ	-		-	0
26		-		-	0
27	Total Commercial	0	0		0
28	Average Bill				_
	. •				
29	Multi-Family				
30	5/8" X 3/4"	0	0	_	0
31	3/4"	Õ	Ō	_	Ö
32	1"	0	ő		ő
33	1-1/2"	Ö	Ö	_	Õ
34	2"	Ō	o o	_	Ö
35	3"	Ö	ő		ő
36	4"	ő	ō	_	Ö
37		•			v
38	Gallonage	-	0	-	0
39		-	0	_	ő
40			0	_	0
41	Total Multi- Family	0	0		
42	Average Bill	<u>`</u>			<u>_</u>
72					
43	Fire Protection				
44	1"	0	NA	_	0
45	2"	0	NA NA	-	0
46	3"	0	NA NA	•	0
47	3 4"	0	NA NA	-	0
48	6"	0	NA NA	-	0
49	8"	0	NA NA	•	0
50	•	U	IAU	-	U
51					
52					0
53	Total Fire Protection		0		0
54	Average Bill				
	<b>.</b> .				
	Subtot	al			0

# Florida Public Service Commission E-2s

JS - Kings Cove Docket No. 060368-WS

Water [ ] or Sewer [ X ]

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

1 of 1 Page: Preparer: Jack Schreyer

Schedule:

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

Line	(1)	(2) Number	(3) Usage	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Proposed	(9) Proposed	(10) Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Usage	Rate	Proposed
1	Residential			-						
2	5/8" X 3/4"	2,380	16,144	9.11	21,682	9.24	21,991		28.29	67,330
3	3/4"	0	0	13.65	0	13.84	0		42.43	0
4	1"	0	0	22.75	0	23.07	0		70.71	0
5	1-1/2"	0	0	45.53	0	46.17	0		141.43	0
6	2"	0	0	72.82	0	73.84	0		226.28	0
7	3"	0	0	145.69	0	147.73	0		452.57	0
8	4"	0	0	227.58	0	230.77	0		707.14	0
9	Gallonage cap (gallons)		10,000							
10	Capped Usage		16,144	3.20	51,661	3.24	52,307	11,762	7.99	93,978
11	Usage Above Cap	-	11,220					15,602		
12	,									
13	Total Residential	2,380	27,364		73,343		74,298			161,309
14	Average Bill				30.82		31.22			67.78
15	Commerical									
16	5/8" X 3/4"	0	0	9.11	0	9.24	0		28.29	0
17	3/4"	0	0	13.65	0	13.84	0		42.43	0
18	1"	0	0	22.75	0	23.07	0		70.71	0
19	1-1/2"	0	0	45.53	0	46.17	0		141.43	0
20	2"	0	0	72.82	0	73.84	0		226.28	0
21	3"	0	0	145.69	0	147.73	0		452.57	0
22	4"	0	0	227.58	0	230.77	0		707.14	0
23										
24	Gallonage	•	0	3.20	0	3.24	0		9.59	0
25	Total Commercial		0		0_		0			0
26	Average Bill				-		-			<u> </u>
27	Adulti Comilia									
27	Multi-Family	0	0		0		0		28.29	0
28	5/8" X 3/4" 3/4"	0	0	•	0	-	0		42.43	0
29	1"	0	0	•	0	•	0		70.71	0
30	1-1/2"	0	0	•	0	•	0		141.43	ő
	2"	0	0	-	0	-	0		226.28	0
	3"	0	0	•	0	-	0		452.57	ő
33 34	4"	0	0	-	0	•	0		707.14	0
35	•	U		-	U	•	Ų		101.14	U
36	Gallanage		0		0		0		9.59	0
30	Gallonage	-	U	-	Ū	-	0		3.33	· ·
37	Total Multi- Family	0	0		0		0			0
38	Average Bill									
56	Average bill									
39	Flat Rate									
40	Res. Wastewater Only	0	NA		0		^		59.40	0
41	Sprinkler Heads	0	NA NA	-	0	-	0		39.40	0
42	Reuse	0	NA NA	•	0	•	0		-	0
43	Total Flat Rate - Other		- INA	•	0	-			-	- 0
43	rotal riat Nate - Other									
44	Subtotal	ı			73,343		74,298			161,309
	Unbilled Revenues	•			73,343		74,290			- 101,009
	Guaranteed Revenues				0		0			
47	Misc. Service Charge				0		0			0
48	Total Revenue				73,343		74,298			161,309
49	Booked Revenue	•			73,583		14,230			101,509
50	Difference				(240)	-0.3%				
51	Omore) log				(240)	0.376				
52					. 0	0.0%				
JZ					U	Q.Q.76				

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 0 Schedule: Page: E-2s not reg'd

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
Line	•	Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	_	_		_
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1*	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3°	0	0	-	0
8	4"	0	0	-	0
9	Gallonage cap		_		
10	Capped Usage	•	0	-	0
11	Usage Above Cap	•			
12	<b>~ ~</b>				
13	Total Residential	0	0		0
14	Average Bill				0.00
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	•	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	•	0
22	4"	0	0	-	0
23			_		_
24	Gallonage	•	0	-	0
25	Total Commercial				
	Total Commercial	0			0
26	Average Bill				0.00
27	Multi-Family	_			_
28	5/8" X 3/4"	0	0	•	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	. 0	0	-	0
32	2" 3"	. 0	0	•	0
33 34	3 4"	0	0	-	0
34 35	4	U	0	-	0
36	Gallonage		^		^
30	Gallonage	-	0	-	0
37	Total Multi- Family	0	0		
38	Average Bill				U
30	Average Dill				-
39	First Date				
39 40	Flat Rate	•	NIA		^
40	Res. Wastewater Only Sprinkler Heads	0	NA NA	-	0
42	Sprinkier Heads Reuse	0	NA NA	-	0
43	Total Flat Rate - Other	U	NA	•	0
73	Clair let Mate - Other				<u> </u>
44	Subtotal	1			0
	- Juliotai				

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

Schedule: E-2s not req'd Page: Preparer: Jack Schreyer

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

			- 3-	_	, ,	
	(1)	(2)	(3)	(4)	(5)	
Line		Number	Usage	Test Year	Test Year	
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	
1	Residential		_		_	
2	5/8" X 3/4"	0	0	•	0	
3	3/4"	0	0	•	0	
4	1"	0	0	•	0	
5	1-1/2"	0	0	-	0	
6	2"	0	0	-	0	
7	3"	0	0	-	0	
8	4"	0	0	-	0	
9	Gallonage cap		0		0	
10 11	Capped Usage	•	U	-	U	
12	Usage Above Cap					
13	Total Residential					
		<u> </u>				
14	Average Bill					
4.5	0					
15	Commerical	^			0	
16	5/8" X 3/4"	0	0	-	0	
17	3/4" 1"	0 0	0	-	0 0	
18		0	0	•	0	
19 20	1-1/2" 2"	0	0	-	0	
21	3"	0	0		0	
22	3 4"	0	0	_	0	
23	4	U			U	
24	Gallonage		0	-	0	
24	Canonage		Ü		· ·	
25	Total Commercial	0	0		0	
26	Average Bill					
27	Multi-Family					
28	5/8" X 3/4"	0	0		0	
29	3/4"	Ō	0	-	ō	
30	1"	Ó	0	-	0	
31	1-1/2"	ō	0	-	Ō	
32	2"	0	0	-	0	
33	3"	0	0	-	0	
34	4"	0	0	-	0	
35						
36	Gallonage	-	0	•	0	
37	Total Multi- Family	0	0		0	
38	Average Bill					
39	Flat Rate					
40	Res. Wastewater Only	0	NA	-	0	
41	Sprinkler Heads	0	NA	-	0	
42	Reuse	0	NA	-	0	
43	Total Flat Rate - Other				0	
44	Subtota			0		

## **Customer Monthly Billing Schedule**

## Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3

Page: 1 of 1

Preparer: Jack Schreyer

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

ΑT	ER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	(List)	Total
1	Jan-05	204	0	0	0	0	204
2	Feb-05	204	0	0	0	0	204
3	Mar-05	204	0	0	0	0	204
4	Apr-05	204	0	0	0	0	204
5	May-05	204	0	0	0	0	204
6	Jun-05	203	0	0	0	0	203
7	Jul-05	203	0	0	0	0	203
8	Aug-05	206	0	0	0	0	206
9	Sep-05	206	0	0	0	0	206
10	Oct-05	206	0	0	0	0	206
11	Nov-05	206	0	0	0	0	206
12	Dec-05	207	0	. 0	0	0	207
13	Total Water	2,457	0	0	0	0	2,457

SEWER
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OF11-1							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	(List)	Total
14	Jan-05	198	0	0	0	0	198
15	Feb-05	198	0	0	0	0	198
16	Mar-05	198	0	0	0	0	198
17	Apr-05	198	0	0	0	0	198
18	May-05	198	0	0	0	0	198
19	Jun-05	197	0	0	0	0	197
20	Jul-05	197	0	0	0	0	197
21	Aug-05	198	0	0	0	0	198
22	Sep-05	198	0	0	0	0	198
23	Oct-05	198	0	0	0	0	198
24	Nov-05	198	0	0	0	0	198
25	Dec-05	199	0	0	0	0	199
26	Total Sewer	2,375	0	0	0	0	2,375

### Miscellaneous Service Charges

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: Page:

E-4 1 of 1

Preparer:

Jack Schreyer

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

۱۸	JΔ	T	F	R

	(1)	(2)	(3)	(4)	(5)
Line		Pres	sent	Propo	osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	•	24.00	31.00
5	Insufficient Funds	10.00	-	21.00	-
6	Late Payment Fees	· _	_	-	-

SEWER
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	(1)	(2)	(3)	(4)	(5)
Line		Pre	sent	Prop	osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	-	-	24.00	31.00
11	Insufficient Funds	10.00	-	21.00	-
12	Late Payment Fees	-	-	-	-

### **Derivation of charges**

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

## Miscellaneous Service Charge Revenue

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule: E-5 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line	(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE			_	_	_	_	
1	Jan-05	30	0	0	0	0	30
2	Feb-05	0	0	0	0	0	0
3	Mar-05	60	0	0	0	0	60
4	Apr-05	15	0	0	0	0	15
5	May-05	0	0	0	0	0	0
6	Jun-05	105	0	0	0	0	105
7	Jul-05	15	0	0	0	0	15
8	Aug-05	30	0	0	0	0	30
9	Sep-05	45	0	0	0	20	65
10	Oct-05	60	0	0	0	0	60
11	Nov-05	45	0	0	0	10	55
12	Dec-05	45	0	0	0	0	45
13	Total Water	450		0		30	480
14	Annual Events	30	0	0	0	3	
15	2006 Rate	15	15	0	0	10	
16	2006 Revenue	450	0	0	0	30	480
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	720	0	0	0	63	783
SEWE	R						
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	Ō	0
24	Jun-05	0	0	0	0	Ō	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	Ō	Ō	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	Ō	Ō	0	0
29	Nov-05	0	0	0	Ō	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	0					<del></del>
32	Annual Events	0	0	0	0		
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	10	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	U
36	2007 Rate 2007 Revenue	Actual cost	Actual cost 0	Actual cost 0	0	0	0
		-	_	_	•	•	•

## **Public Fire Hydrants Schedule**

### Florida Public Service Commission

JS - Kings Cove **Docket No. 060368-WS** 

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by

size. This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity

Any fire hydrant information is detailed on enclosed system maps 1

### **Private Fire Protection Service**

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps

## **Contracts and Agreements Schedule**

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8 Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1)	(2)	
No.	Туре	Description	

N/A

Tax or Franchise Fee Schedule

### Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-9 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
Line				How collected	Туре
No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATI	R				
1	Regulatory Assessment Fee	Florida Public Service Comm.	242155.0%		None
2	County Property Tax	Lake County	349972.0%		None
SEW					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None

## Service Availability Charges Schedule

## Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-10

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

	(1)		(2)	(3)
Line			Present	Proposed
No.	Type Charge	_	<u>Charges</u>	Charges
WAT				
1	Service Installation Charge	3/4"	-	251.00
2	(Service Line Size)	1"	Actual Costs	278.00
3		1 1/2"	Actual Costs	403.00
4		2"	Actual Costs	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	100.00	138.00
7	(Meter Size)	3/4"	100.00	138.00
8		1"	100.00	138.00
9		1 1/2"	Actual Costs	274.00
10		2"	Actual Costs	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		-	Actual Costs
13	Plant/System Capacity Charge		300.00	700.00
14	Main Extension Charge		500.00	446.00
SEW	ÆD			
15	Service Installation Charge	4"	Actual Costs	1,500,00
16	Corvice motalitation on ange	over 4"	Actual Costs	Actual Costs
17	Plant/System Capacity Charge		300.00	1,300.00
18	Main Extension Charge		1,000.00	480.00

### **Guaranteed Revenues Received**

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: Page:

E-11 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer:

Jack Schreyer

Water [X] or Sewer [X]

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

Line	(1) Month/	(2)	(3) General	(4)	(5)
No.	Year	Residential	Service	Other	Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	0	0	0	0

## Class A Utility Cost of Service Study

#### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year Ended: 12/31/2005 Water [ X ] or Sewer [ X ] Schedule: E-12 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line					
No.	 	 	 	 	

Not applicable; no industrial customers.

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [ X ] or Sewer [ ]

Schedule: E-13w Page: 1 of 2 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

			753				,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical	D1	Proj. Test	Historical	D1	Proj. Test		Proj. Test	•	5	Projected
ine	01	Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
<u>io.</u>	Class/Meter Size	Bills	Factor	Bills	Consump.	ractor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1 2	Residential	0.460	Note A	2 470	77.004	Note D	27 020	0.40	20.404		04.00	F0 05
	5/8" X 3/4"	2,466	Note A	2,478	27,804	Note B	27,939	8.12	20,121		21.33	52,85
3	3/4"	0		0	0		0	12.20	0		32.00	
4	1"	0		0	0		0	20.32	. 0		53.33	
5	1-1/2"	0		0	0		0	40.65	0		106.66	
6	2"	0		0	0		0	65.05	0		170.65	
7	3"	0		0	0		0	130.11	0		341.30	
8	4"	0		0	0		0	203.27	0		533.28	
9	Gallonage											
10	Block 1	•		0	27,804		27,939	1.31	36,600	12,103	1.56	18,88
11	Block 2	-		0	0		0	-	0	15,836	1.95	30,8
12	Block 3	-		0	0		0		0	0	-	
13	Total Residential	2,466	•	2,478	27,804	•	27,939		56,722	27,939		102,6
14							. , .		,	,		,-
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	8.12	0		21.33	
7	3/4"	ō		ō	ō		0	12.20	0		32.00	
	1"	0		ō	ō		ŏ	20.32	Ö		53.33	
19	1-1/2"	ő		ŏ	0		ŏ	40.65	ő		106.66	
20	2"	0		Ö	0		ő	65.05	0		170.65	
21	3"	0		0	0		0	130.11	0		341.30	
22	4"	0		0	0		0		0			
23	4	U		v	U		U	203.27	U		533.28	
24	Callanana			0	0		0	4 22		•	4 56	
25	Gallonage	- 0	-	- 0	- 0			1.22	0	0	1.56	
26	Total Commercial	U		U	U		0		0	0		
7	Multi-Family											
28	5/8" X 3/4"	0		0	0		0		0		24.22	
29	3/4"	0		0	-			-			21.33	
30	1"	_		-	0		0	-	0		32.00	
		0		0	0		0	-	0		53.33	
31	1-1/2"	0		0	0		0	-	0		106.66	
32	2"	0		0	0		0	-	0		170.65	
33	3"	0		0	0		0	-	0		341.30	
34	4"	0		0	0		0	-	0		533.28	
35	±											
36	Gallonage			0	0		0	•	0	0	1.56	
7	Total Multi-Family	0		0	0				0	0		
	Fire Bushastian											
9	Fire Protection	_		_								
0	2"	0		0				-	0		42.66	
1	3"	0		0				-	0		85.33	
	4"	0		0				-	0		133.32	
	6"	0		0				-	0		266.64	
4	8"	0		0				<u>*</u> .	0		426.62	
5	10"	0		0				-	0		613.27	
6	Per Hydrant	0		0				-	Ō		•	
7	Total Fire Protection	- 0	•									
8		·		Ů					Ü			
	Subtotals	2,466		2,478	27,804		27,939		56,722	27,939		102,6
9	Subtotals Misc. Service Charge	2,466		2,478	27,804	,	27,939		56,722 480	27,939		102,6

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer []

Schedule: E-13w 2 of 2 Page: Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary.

	(1)	(2)	(3)	(4)	(5)	on is in 1 (6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test			Projecte
ne		Year 2006	Proj.		Year 2006	Proj.	Year 2007	Present	Year 2007	Conserv.	Proposed	2007
lo.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Re
1	Residential											
2	5/8" X 3/4"	2,478	Note A	2,478	27,939	Note B	27,939	8.12	20,121		21.33	52,8
3	3/4"	. 0		0	0		. 0	12.20	0		32.00	
	1"	Ö		ō	Ö		ō	20.32	ō		53.33	
1		0		0	0		ŏ	40.65	ŏ		106.66	
5	1-1/2"								-			
5	2"	0		0	0		0	65.05	0		170.65	
7	3"	0		0	0		0	130.11	0		341.30	
3	4"	0		0	0		0	203.27	0		533.28	
3	Gallonage											
0	Block 1	0		0	27,939		27,939	1.31	36,600	12,103	1.56	18,
1	Block 2	0		0	0		0	-	0	15,836	1.95	30,
2	Block 3	ō		Ō	0		0		Ō	0	•	ŕ
3	Total Residential	2,478	-	2,478	27,939	-	27,939		56,722	27,939		102,
4	IDIAI NESIGEITIAI	2,410		2,470	21,000		21,000		50,7 £2	27,555		,02,
5	Commerical											
	5/8" X 3/4"	0		0	0		0	8.12	0		21.33	
7		0		0	0		ő	12.20	0		32.00	
											53.33	
	1"	0		0	0		0	20.32	0			
9	1-1/2"	0		0	0		0	40.65	0		106.66	
20		0		0	0		0	65.05	0		170.65	
21	3"	0		0	0		0	130.11	0		341.30	
22	4"	0		0	0		0	203.27	0		533.28	
23									0			
24	Gallonage	0		0	0		0	1.22	0	0	1.56	
25	Total Commercial	0		0	0		0			0		
26	rotal Collinercial	Ü		v	J		U		Ū	5		
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	_	0		21.33	
29	3/4"	0		0	0		0		ő		32.00	
	1"	0		0	0		0	-	0		53.33	
30		-		_	_		-	•	_			
		0		0	0		0	-	0		106.66	
32	2"	0		0	0		0	-	0		170.65	
33	3"	0		0	0		0	-	0		341.30	
34	4"	0		0	0		0	-	0		533.28	
35												
36	Gallonage	0		0	0		0	-	0	0	1.56	
37	Total Multi-Family	- 0			0		0		0	0		
38	. Oldr Work 7 drilling	v		Ū	·		v		v	· ·		
39	Fire Protection											
40	2"	0		0				-	0		42.66	
11	3"	0		Ō				-	Ö		85.33	
12	4"	0		ŏ				_	ő		133.32	
3	6"	0		0				-	0		266.64	
		-						-				
14	8"	0		0				•	0		426.62	
15	10"	0		0				•	0		613.27	
16	Per Hydrant	0		0				•	0		-	
17	Total Fire Protection	0										
<b>48</b>												
19	Subtotals	2,478	-	2,478	27,939	-	27,939		56,722	27,939		102
0	Misc. Service Charge								480			

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [ ] or Sewer [ X ]

Schedule: E-13s Page: 1 of 2 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1,000 gallons)

					(usage is in	າ 1,000 g	allons)					
	(1)	(2) Historical	(3)	(4) Proj. Test	(5) Historical	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10) Proposed	(11)	(12) Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	2,380	Note A	2,392	16,144	Note B	16,225	9.24	22,102		28.29	67,670
3	3/4"	0		0	0		0	13.84	0		42.43	0
4	1"	0		0	0		0	23.07	0		70.71	0
5	1-1/2"	0		0	0		0	46.17	0		141.43	0
6	2"	0		0	0		0	73.84	0		226.28	0
7	3"	0		0	0		0	147.73	0		452.57	0
8	4"	U		Ü	U		U	230.77	0		707.14	0
9 10	Gallonage cap (gallons) Capped Usage				16,144		16,225	3.24	52,570	11,821	6,000 7.99	94,450
11	Usage Above Cap				11,220		11,277	3.24	32,310	15,681	7.99	94,430
12	Osage Above Cap	-			11,220		11,277			13,001		
13	Total Residential	2,380	-	2,392	27,364	-	27,502		74,672	27,502		162,119
14	Total Nesidential	2,000		2,002	27,004		27,002		74,012	21,502		102,113
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	9.24	0		28.29	. 0
17	3/4"	0		0	0		0	13.84	0		42.43	0
18	1"	0		0	0		0	23.07	0		70.71	0
19	1-1/2"	0		0	0		0	46.17	0		141.43	0
20	2"	0		0	0		0	73.84	0		226.28	0
21	3 <sup>*</sup>	0		0	0		0	147.73	0		452.57	0
22	4"	0		0	0		0	230.77	0		707.14	0
23	0.11				_		_		0	_		
24	Gallonage	- 0	-		0		0	3.24	0		9.59	0
25 26	Total Commercial	U		U	U		U		0	0		U
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	•	0		28.29	0
29	3/4"	0		0	0		0	•	0		42.43	0
30	1"	0		0	0		0	-	0		70.71	0
31	1-1/2"	0		0	0		0	-	0		141.43	0
32	2"	0		0	0		0	-	0		226.28	0
33	3*	0		0	0		0	-	0		452.57	0
34	4"	0		0	0		0	-	0		707.14	0
35				_								
36	Gallonage	·	-	0	0	_	0	-	0	0	9.59	0
37 38	Total Multi-Family	0		0	0		0		0	0		0
39	Flat Rate											
40	Res. Wastewater Only	0		0				-	0		59.40	0
41	Sprinkler Heads	0		0				-	Ō		-	0
42	Reuse	0	_	0		_		-	0_		-	0
43	Total Flat Rate - Other	0		0		-	<u> </u>		0			0
44	Subtotals	2,380		2,392	27,364	-	27,502		74,672	27,502		162,119
45	Misc. Service Charge								0			0
46	Total Revenue								74,672			162,119

Note A: Reflects projected customer growth for 2006 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer [] Schedule: E-13s
Page: 2 of 2
Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1.000 callons)

					(usage is in	1,000 g	arions)					
	(1)	(2) Proj. Test	(3)	(4) Proj. Test	(5) Proj. Test	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10) Proposed	(11)	(12) Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Year 2007	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Reg.
1	Residential											
2	5/8" X 3/4"	2,392	Note A	2,392	0	Note B	16,225	9.24	22,102		28.29	67,670
3	3/4"	0		0	0		0	13.84	0		42.43	0
4	1"	0		0	0		0	23.07	0		70.71	0
5	1-1/2"	0		0	0		0	46.17	0		141.43	0
6	2"	0		0	0		0	73.84	0		226.28	0
7	3"	0		0	0		0	147.73	0		452.57	0
8	4"	0		0	0		0	230.77	0		707.14	0
9	Gallonage cap (gallons)				0		16,225	2.24	E2 E70	14 031	6,000 7.99	94,450
10	Capped Usage				0		11,277	3.24	52,570	11,821 15,681	7.99	94,430
11	Usage Above Cap				U		11,271			15,661		
1	Total Residential	2,392	-	2,392	0	-	27,502		74,672	27,502		162,119
2	Total Total Times	-,		-,,,,			,		,	,		,
3	Commerical											
4	5/8" X 3/4"	0		0	0		0	9.24	0		28.29	0
5	3/4"	0		0	0		0	13.84	0		42.43	0
6	1"	0		0	0		0	23.07	0		70.71	0
7	1-1/2"	0		0	0		0	46.17	0		141.43	0
8	2"	0		0	0		0	73.84	0		226.28	0
9	3"	0		0	0		0	147.73 230.77	0		452.57 707.14	0
10 11	4"	Ü		U	U			230.77	0		707.14	U
12	Gallonage				0		0	3.24	0	0	9.59	0
13	Total Commercial	0	-		- 0	-		0.24	- 0		3.33	0
14	Total Commission	ŭ		·	·		v		·			-
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	•	0		28.29	0
17	3/4"	0		0	0		0	-	0		42.43	0
18	1"	0		0	0		0	-	0		70.71	0
19	1-1/2"	0		0	0		0	-	0		141.43	0
20	2"	0		0	0		0	-	0		226.28	ō
21	3"	0		0	0		0	-	0		452.57	0
22 23	4"	0		0	0		0	-	0		707.14	0
24	Gallonage			0	0		0		0	0	9.59	0
25	Total Multi-Family	0	-	- 0	0	-		•			9.59	0
26	Total Wolt-1 army	v		. 0	Ū		U		v	Ü		U
27	Flat Rate											
28	Res. Wastewater Only	0		0				-	0		59.40	0
29	Sprinkler Heads	ō		ō					ō			0
30	Reuse	0	_	0_				-	0_		-	0
31	Total Flat Rate - Other	0	_					-	0			0
32	<u>.</u> .					_						
	Subtotals	2,392		2,392	0		27,502		74,672	27,502		162,119
33	Mine Consider Ober											
33 34 35	Misc. Service Charge Total Revenue								74,672			162,119

Note A: Reflects projected customer growth for 2007 Note B: Projected Consumption is based on average 2005 residential use applied to growth

### **Billing Analysis Schedules**

Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Schedule Year End: 12/31/2005
Water [ X ] or Sewer [ X ]

dule Year End: 12/31/2005

Customer Class: Meter Size: Schedule: E-14 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Gallons			Consolidated	
Line Consumption	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No. Level	of Bills	Bills	(1) X (2)	Gallons	Bills	[(1)X(6)]+(5)	of Total

See attached Bill Analyses

## JS - Kings Cove ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160

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

Florida Public Service Commission

JS - Kings Cove

Schedule: Page:

F-1 1 of 1

Docket No. 060368-WS Test Year End: 12/31/2005 Preparer:

John F. Guastella

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

		(1)	(2)	(3)	(4)	(5)	(6)
						Unaccounted	%
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	lan	2.009	0	1.006	105	67	
•	Jan	2,098	0	1,926	105	67	
2	Feb	2,212	0	2,085	111	16	
3	Mar	2,247	0	2,139	112	(4)	
4	Apr	2,931	0	2,001	147	783	
5	May	3,599	0	2,714	180	705	
6	Jun	2,457	0	3,342	123	(1,008)	
7	Jul	2,410	0	2,127	121	162	
8	Aug	2,607	0	1,905	130	572	
9	Sep	2,846	0	2,412	142	292	
10	Oct	3,037	0	2,617	152	268	
11	Nov	3,067	0	2,466	153	448	
12	Dec	2,323	0	2,341	116	(134)	
13	TOTAL	31,834	0	28,075	1,592	2,167	6.8%

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

## Florida Public Service Commission

Schedule:

F-2

Page:

1 of 1

Preparer:

John F. Guastella

JS - Kings Cove Docket No. 060368-WS Test Year End: 12/31/2005

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month		Individual Plan	t Flows		Total Plant	Total Purch. Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	1,340,000	0	0	0	1,340,000	0
2	Feb	1,220,000	0	Ŏ	Ő	1,220,000	0
3	Mar	1,410,000	0	0	0	1,410,000	0
4	Apr	1,450,000	0	0	0	1,450,000	0
5	May	1,580,000	0	0	0	1,580,000	0
6	Jun	1,300,000	0	0	0	1,300,000	0
7	Jul	1,260,000	0	. 0	0	1,260,000	0
8	Aug	1,190,000	0	0	0	1,190,000	0
9	Sep	1,070,000	0	0	0	1,070,000	0
10	Oct	1,100,000	0	0	0	1,100,000	0
11	Nov	1,080,000	0	0	0	1,080,000	0
12	Dec	1,070,000	0	0	0	1,070,000	0
13	Total	15,070,000	0	0	0	15,070,000	0

### **Water Treatment Plant Data**

Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule:

F-3 1 of 1

Page: Preparer:

John F. Guastella

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

governmental agency ordinance. Provide documents to support this calculation.

Line			<u> </u>	
No.	Description		Date	<u>GPD</u>
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			378,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.	-	05/25/05	192,000
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	Day 1 _ 2 _ 3 _ 4 _ 5 _	05/25/05 05/18/05 05/30/05 05/29/05 05/28/05 Average	192,000 177,700 174,750 174,750 170,800 178,000
4	Average Daily Flow			85,579
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a			500

### **Sewer Treatment Plant Data**

JS - Kings Cove Docket No. 060368-WS

Test Year End: 12/31/2005

Florida Public Service Commission

Schedule:

F-4

Page:

1 of 1

Preparer:

John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		55,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	May_	51,000

## Used and Useful Calculations Water Treatment Plant

JS - Kings Cove Docket No. 060368-WS Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

### Florida Public Service Commission

Schedule:

F-5

Page: Preparer: 1 of 1

John F. Guastella

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

Line

1

No. Description

Used & Useful Interim Perr

Permanent

Note

100%

100% Two Wells

This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

### Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission

Schedule:

F-6

Page:

1 of 1

Preparer:

John F. Guastella

JS - Kings Cove
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

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

Line No.

> Used & Useful Interim Permanent

Note

1

100%

100%

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

# Used and Useful Calculations Water Distribution and Sewer Collection Systems

### Florida Public Service Commission

Schedule:

F-7

Page:

1 of 1

Preparer:

John F. Guastella

Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

JS - Kings Cove

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

ERCs Total	Used &	. Useful	
2012 Lots		Permanent	Note
	2012 Lots		2012 Lots Interim Permanent  100% 100% Built-

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Sewer

2

100%

100% BuiltOut

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

## Margin Reserve Calculations - Water & Sewer

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule:

F-8

Page:

1 of 1

Preparer:

John F. Guastella

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

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates): Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

Line	(1)	(2) Average	(3) Average	(4)	(5)	
No.	Year	Meters	ERCs	Trend	Increase	
WATER	1641	Weters		riena	111016836	
1	2001	202.8	204.3	203.0		
2	2002	200.3	201.8	203.6		
3	2003	202.7	204.2	204.1		
4	2004	203.2	204.7	204.7		
5	2005	204.8	205.7	205.3		
6	2006			205.9	0.28%	
7	2007			206.4	0.28%	
8	2008			207.0	0.28%	
9	2009			207.6	0.28%	
10	2010			208.1	0.27%	5 yrs beyond 2005
11	2011			208.7	0.27%	
12	2012			209.3	0.27%	5yrs beyond 2007
			X Coefficient(s)	0.570		
SEWER						
13	2001	192.9	194.4	194.1		
14	2002	192.3	193.8	195.5		
15	2003	196.8	198.3	197.0		
16	2004	198.0	199.5	198.4		
17	2005	197.9	198.8	199.9		
18	2006			201.3	0.73%	
19	2007			202.8	0.72%	
20	2008			204.2	0.72%	
21	2009			205.7	0.71%	
22	2010			207.1	0.71%	5 yrs beyond 2005
23	2011			208.6	0.70%	
24	2012			210.0	0.70%	5yrs beyond 2007

X Coefficient(s)

1.450

## **Equivalent Residential Connections - Water**

## Florida Public Service Commission

JS - Kings Cove **Docket No. 060368-WS** Test Year End: 12/31/2005 Schedule: F-9 Page:

1 of 1

Preparer:

John F. Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Takal	(8) Takal	(9)
Line	Vaar		R Custome		SFR Gallons Sold	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr. in ERCs
No.	Year	Beginning	Ending	Average		(5)/(4)	Sold	_(7)/(6)_	III LINUS
1	2001	200	203	201.5	36,818	182.720	36,818	201.5	
2	2002	203	201	202.0	37,174	184.030	37,174	202.0	0.25%
3	2003	201	203	202.0	32,712	161.941	32,712	202.0	0.00%
4	2004	203	204	203.5	32,446	159.440	32,446	203.5	0.74%
5	2005	204	207	205.5	28,075	136.618	28,075	205.5	0.98%

Average Growth Through 5-Year Period (Col. 8)

0.49%

## **Equivalent Residential Connections - Sewer**

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Schedule: F-10 Page:

1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Takal	(8) T-4-1	(9)
Line		SF	R Custom	ers	SFR Gallons	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr.
No.	Year	Beginning	Ending	Average	Treated	(5)/(4)	Treated	(7)/(6)	in ERCs
1	2001	191	195	193.0	16,569	85.850	16,569	193.0	
2	2002	195	193	194.0	16,525	85.180	16,525	194.0	0.52%
3	2003	193	198	195.5	16,701	85.427	16,701	195.5	0.77%
4	2004	198	198	198.0	16,882	85.263	16,882	198.0	1.28%
5	2005	198	199	198.5	16,215	81.688	16,215	198.5	0.25%

Average Growth Through 5-Year Period (Col. 8)

0.70%

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## JS - Kings Cove INTERIM RATE SCHEDULES

	SCHEDULE	PAGE
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## Rate Schedule - Interim Rates

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year End: 12/31/2005

Water[X] Sewer [X]

Schedule: Page: G-1 1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)
Line		Present	Interim
No.	Class/Meter Size	Rates	Rates
	WATER		47.10%
1	Residential		
2	5/8" X 3/4"	8.12	11.94
3	3/4"	12.20	17.95
4	1"	20.32	29.89
5	1-1/2"	40.65	59.80
6	2"	65.05	95.69
7	3"	130.11	191.39
8	4"	203.27	299.01
9	6"	406.54	598.02
10	8"	-	-
11	10"	-	-
12	Gallonage, Block 1	1.31	1.93
13	Block 2	-	-
14	Block 3	-	-
15	General Service		
16	5/8" X 3/4"	8.12	11.94
17	3/4"	12.20	17.95
18	1"	20.32	29.89
19	1-1/2"	40.65	59.80
20	2"	65.05	95.69
21	3"	130.11	191.39
22	4"	203.27	299.01
23	6"	406.54	598.02
24	8"	•	-
25	10"	_	-
26	Gallonage charge	1.22	1.79
27	Fire Protection		
28	2"	_	-
29	3"	-	_
30	4"	-	-
31	6"	-	_
32	8"	-	_
33	10"	-	-
_			

	<u> </u>	(0)
(4)	(5)	(6)
	Present	Interim
Class/Meter Size	Rates	Rates
SEWER		53.02%
Residential		
5/8" X 3/4"	9.24	14.14
3/4"	13.84	21.18
1"	23.07	35.30
1-1/2"	46.17	70.65
2"	73.84	112.99
3"	147.73	226.05
4"	230.77	353,12
6"	461.59	706.32
8"	-	-
10"	-	-
Gallonage cap (gallons)	10,000	10,000
Gallonage charge	3.24	4.96
5 5		
	,	
General Service		
5/8" X 3/4"	9.24	14.14
3/4"	13.84	21.18
1"	23.07	35.30
1-1/2"	46.17	70.65
2"	73.84	112.99
3"	147.73	226.05
4"	230.77	353.12
6"	461.59	706.32
8"	-	-
10"	_	_
Gallonage charge	3.24	4.96
Canonago chargo	0.21	1.00
Flat Rate		
Res. Wastewater Only	-	-
Sprinkler Heads	-	-
Reuse	_	_

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year End: 12/31/200

Test Year End: 12/31/2005 Historical [X] Projected [] Schedule: Page: G-2 1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
		Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT	ER				
1	Utility Plant in Service	312,214	0	312,214	A-1
2	Utility Land & Land Rights	1,901	0	1,901	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(128,600)	0	(128,600)	A-1
6	Less: CIAC	(99,625)	0	(99,625)	A-1
7	Accumulated Amortization of CIAC	44,652	0	44,652	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort, of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	11,937	0	11,937	A-1
12	Total Rate Base	142,479	0	142,479	
SEW	/FR				
13	Utility Plant in Service	408,407	0	408,407	A-2
14	Utility Land & Land Rights	13,314	0	13,314	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	Ö	0	A-2
17	•	(210,287)	_	(210,287)	A-2
18	•	(167,232)		(167,232)	A-2
19	Accumulated Amortization of CIAC	89,079	0	89,079	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	9,777	0	9,777	A-2
23	Total Rate Base	143,058	0	143,058	

## Schedule of Adjustments to Rate Base - Interim

### Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-3 Page: 1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line No.

NONE

## Schedule of Water Net Operating Income - Interim

## Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X] Schedule: Page: G-4 1 of 1

Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Interim	Supporting
No.	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate	er						
1	Water Sales Revenues	55,218	. 0	55,218	26,008	81,226	B-4
2	Other Revenues	480	0	480	0	480	B-4
3	OPERATING REVENUES	55,698	0	55,698	26,008	81,706	
4	Operation & Maintenance	49,620	0	49,620	384	50,004	B-5
5	Depreciation, net of CIAC Amort.	10,927	0	10,927		10,927	B-13
6	Amortization	. 0	0	0		0	
. 7	Taxes Other Than Income	4,815	0	4,815	1,170	5,984	B-15
8	Provision for Income Taxes	5,188	0	5,188	(781)	4,407	C-1
9	OPERATING EXPENSES	70,550	0	70,550	773	71,322	
10	NET OPERATING INCOME	(14,851)	0	(14,851)	25,235	10,384	
11	RATE BASE	142,479	0	142,479		142,479	A-1
12	RATE OF RETURN	-10.42%			:	7.29%	
Sew	er						
13	Sewer Sales Revenues	73,343	0	73,343	38,885	112,228	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	73,343	0	73,343	38,885	112,228	
16	Operation & Maintenance	76,471	0	76,471	574	77,045	B-6
17	Depreciation, net of CIAC Amort.	11,959	0	11,959		11,959	B-14
18	Amortization	0	0	0		. 0	
19	Taxes Other Than Income	6,609	0	6,609	1,749	8,358	B-15
20	Provision for Income Taxes	2,031	. 0	2,031	2,387	4,418	C-1
21	OPERATING EXPENSES	97,070	0	97,070	4,710	101,781	
22	NET OPERATING INCOME	(23,728)	0	(23,728)	34,175	10,447	
23	RATE BASE	143,058	0	143,058		143,058	A-2
24	RATE OF RETURN	-16.59%			•	7.30%	

## Schedule of Adjustments to Operating Income - Interim

## Florida Public Service Commission

JS - Kings Cove
Docket No. 060368-WS
Test Year End: 12/31/2005
Histor Projected [ ]
Water [ X ] Sewer [ X ]

Schedule: G-5 Page: 1 of 1

Preparer: Jack Schreyer

Line No. Description UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007  1 NET OPERATING REVENUE 2 Required Revenue Adjustment 3 TAXES OTHER THAN INCOME TAX 5 RAF on Revenue Adjustment @ 4.50% 1,170 1,756	
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007           1 NET OPERATING REVENUE         2           2 Required Revenue Adjustment         26,008         38,88           3         3           4 TAXES OTHER THAN INCOME TAX         4.50%         1,170         1,75           5 RAF on Revenue Adjustment @         4.50%         1,170         1,75	
1       NET OPERATING REVENUE         2       Required Revenue Adjustment       26,008       38,88         3       TAXES OTHER THAN INCOME TAX         5       RAF on Revenue Adjustment @       4.50%       1,170       1,75	
2       Required Revenue Adjustment       26,008       38,88         3       TAXES OTHER THAN INCOME TAX       4.50%       1,170       1,75         5       RAF on Revenue Adjustment @       4.50%       1,170       1,75	
3 4 TAXES OTHER THAN INCOME TAX 5 RAF on Revenue Adjustment @ 4.50% 1,170 1,75	
4 TAXES OTHER THAN INCOME TAX 5 RAF on Revenue Adjustment @ 4.50% 1,170 1,75	5
5 RAF on Revenue Adjustment @ 4.50% 1,170 1,75	_
o Total on Neverlad Adjustment (e)	
6	0_
	—
7 INCOME TAX ADJUSTMENT	
8 Rate Year Revenue at Present Rates 55,698 73,34	3
9 Plus Required Revenue Adjustment 26,008 38,88	5_
10 Rate Year Revenue at Proposed Rates 81,706 112,22	8
11	
12 Less Operating Expenses Before Income Taxes (66,915) (97,36	2)
13 Less Interest Expense (3,367) (3,41	2)
14 Taxable Income 11,424 11,45	4
15 Income Tax at Composite Rate of 38.58% 4,407 4,417	8
16 Less Income Tax at Present Rates (5,188) (2,03	1)
17	
18 Income Tax Adjustment (781) 2,38	7_

### **Schedule of Requested Cost of Capital**

### Florida Public Service Commission

JS - Kings Cove Docket No. 060368-WS Test Year End: 12/31/2005 Historical [ ] Projected [ ] Water [ X ] Sewer [ X ] Schedule: G-6

1 of 1 Page:

Preparer: Jack Schreyer

	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	51,293	36.00%	6.00%	2.16%	3,078	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	76,940	54.00%	9.12%	4.92%	7,017	D-2
5	Customer Deposits	4,829	3.39%	6.00%	0.20%	290	D-2
6	Accumulated Deferred Income Taxes	9,417	6.61%	0.00%	0.00%	0	D-2
7	Total	142,479	100.00%	=	7.29%	10,384	
SEW	VER						
8	Long-Term Debt	51,429	35.95%	6.00%	2.16%	3,086	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	77,143	53.92%	9.12%	4.92%	7,035	D-2
12	Customer Deposits	5,432	3.80%	6.00%	0.23%	326	D-2
13	Accumulated Deferred Income Taxes	9,053	6.33%	0.00%	0.00%	0	D-2
14	Total	143,058	100.00%	-	7.30%	10,447	

Note: Common stock cost rate established at low limit of equity return range