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**South Seas
Sewer**

Docket No. 060368-WS

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

Lee 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

| | |
|-----|-----------|
| CMP | _____ |
| COM | <u>5</u> |
| CTR | _____ |
| ECR | <u> </u> |
| GCL | <u>2</u> |
| OPC | <u>1</u> |
| RCA | <u>1</u> |
| SCR | _____ |
| SGA | _____ |
| SEC | <u>1</u> |
| OTH | _____ |

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER - DATE

10974 NOV 30 08

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**South Seas
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

South Seas
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-1
 Page: 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.

| Line No. | (1) Description | (2) Historical Base Year 2005 | | (3) Adjusted Average Balance | | (4) Intermediate Year 2006 | | (5) Adjusted Average Balance | | (6) Projected Test Year 2007 | | (7) Adjusted Average Balance | (8) Supporting Schedules |
|----------|---|-------------------------------|-----------------|------------------------------|-----------------|------------------------------|-----------------|------------------------------|----------|------------------------------|----------|------------------------------|--------------------------|
| | | (2) Average Balance Per Books | (3) Adjustments | (4) Adjusted Average Balance | (5) Adjustments | (6) Adjusted Average Balance | (7) Adjustments | (8) Adjusted Average Balance | | | | | |
| 1 | Utility Plant in Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-5 | |
| 2 | Utility Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-5 | |
| 3 | Less: Non-Used & Useful Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-7 | |
| 4 | Construction Work in Progress | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 5 | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-9 | |
| 6 | Less: CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-12 | |
| 7 | Accumulated Amortization of CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-14 | |
| 8 | Acquisition Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9 | Less: Accum. Amort. of Acq. Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 10 | Less: Advances For Construction | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-16 | |
| 11 | Working Capital Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | A-17 | |
| 12 | Total Rate Base | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | | |

Schedule of Sewer Rate Base

Florida Public Service Commission

South Seas
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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.

| Line No. Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---------------------------------|---------------------------|--------------------------------|-----------------|--------------------------------|----------------|--------------------------------|-------------------------|-----|
| | | Historical Base Year 2005 | | | Intermediate Year 2006 | | Projected Test Year 2007 | | |
| | Average Balance Per Books | Adjustments | Adjusted Average Balance | Adjustments | Adjusted Average Balance | Adjustments | Adjusted Average Balance | Supporting Schedules | |
| 1 Utility Plant in Service | 3,245,520 | 370 | 3,245,890 | (287,357) | 2,958,533 | 462,772 | 3,421,304 | A-6 | |
| 2 Utility Land & Land Rights | 60,000 | 0 | 60,000 | 0 | 60,000 | 0 | 60,000 | 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 | (1,878,433) | (10,074) | (1,888,506) | 243,918 | (1,644,588) | (74,693) | (1,719,282) | A-10 | |
| 6 Less: CIAC | (421,470) | 0 | (421,470) | (1,385) | (422,855) | 0 | (422,855) | A-12 | |
| 7 Accumulated Amortization of CIAC | 357,009 | 0 | 357,009 | 23,839 | 380,848 | 23,283 | 404,130 | 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 | 11,377 | 11,377 | (1,214) | 10,163 | 478 | 10,641 | A-17 | |
| 12 Total Rate Base | <u>1,362,626</u> | <u>1,674</u> | <u>1,364,300</u> | <u>(22,200)</u> | <u>1,342,100</u> | <u>411,839</u> | <u>1,753,939</u> | | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Year Ending 12/31/05
 Interim Final
 Historical 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 No. | (1) Description | (2) Water Average | (3) Sewer Average | (4) Supporting Schedules |
|----------|---|-------------------------|-------------------------|--------------------------------|
| 1 | UTILITY PLANT IN SERVICE | | | A-5, A-6 |
| 2 | Additions and retirements | NA | 369 | |
| 3 | | NA | 1 | |
| 4 | Total Adjustments | 0 | 370 | |
| 5 | | | | |
| 6 | UTILITY LAND & LAND RIGHTS | | | A-5, A-6 |
| 7 | Additions and retirements | NA | 0 | |
| | Record 6/30/04 Balances per PSC 2/27/06 Amendatory | | | |
| 8 | Order | NA | 0 | |
| 9 | Total Adjustments | 0 | 0 | |
| 10 | | | | |
| 11 | (-)NON-USED & USEFUL | | | A-7 |
| | Plant & CIAC additions, retirements, depreciation and | | | |
| | amortization | 0 | 0 | |
| 12 | | | | |
| 13 | | | | |
| 14 | CONSTRUCTION WORK IN PROGRESS | | | |
| 15 | Not Applicable | 0 | 0 | |
| 16 | | | | |
| 17 | (-)ACCUMULATED DEPRECIATION | | | A-9, A-10 |
| 18 | Depreciation and retirements | NA | (10,074) | |
| | Record 6/30/04 Balances per PSC 2/27/06 Amendatory | | | |
| 19 | Order | NA | 0 | |
| 20 | Total Adjustments | 0 | (10,074) | |
| 21 | | | | |
| 22 | (-)CIAC | | | A-12 |
| 23 | New connections | NA | 0 | |
| | Record 6/30/04 Balances per PSC 2/27/06 Amendatory | | | |
| 24 | Order | NA | 0 | |
| 25 | Total Adjustments | 0 | 0 | |
| 26 | | | | |
| 27 | ACCUMULATED AMORTIZATION OF CIAC | | | A-14 |
| 28 | Amortization | NA | 0 | |
| | Record 6/30/04 Balances per PSC 2/27/06 Amendatory | | | |
| 29 | Order | NA | 0 | |
| 30 | | 0 | 0 | |
| 31 | | | | |
| 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-16 |
| 39 | Not Applicable | 0 | 0 | |
| 40 | | | | |
| 41 | WORKING CAPITAL ALLOWANCE | | | A-17 |
| 42 | Based on Balance Sheet method | 0 | 11,377 | |
| 43 | | | | |
| 44 | OTHER | | | |
| 45 | Not Applicable | 0 | 0 | |
| 46 | | | | |
| 47 | TOTAL RATE BASE ADJUSTMENTS | 0 | 1,674 | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

South Seas
Docket No. 060368-WS
Schedule Year Ending 12/31/06
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.

| Line No. | (1) Description | (2) Water Average | (3) Sewer Average | (4) Supporting Schedules |
|----------|--|-------------------------|-------------------------|--------------------------------|
| 1 | UTILITY PLANT IN SERVICE | | | A-5, A-6 |
| 2 | Additions and retirements | 0 | (287,357) | |
| 3 | | | | |
| 4 | UTILITY LAND & LAND RIGHTS | | | A-5, A-6 |
| 5 | Additions and retirements | 0 | 0 | |
| 6 | | | | |
| 7 | (-)NON-USED & USEFUL | | | A-7 |
| 8 | Plant & CIAC additions, retirements, depreciation and 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 | 0 | 243,918 | |
| 15 | | | | |
| 16 | (-)CIAC | | | A-12 |
| 17 | New connections | 0 | (1,385) | |
| 18 | | | | |
| 19 | ACCUMULATED AMORTIZATION OF CIAC | | | A-14 |
| 20 | Amortization | 0 | 23,839 | |
| 21 | | | | |
| 22 | ACQUISITION ADJUSTMENTS | | | |
| 23 | Not Applicable | 0 | 0 | |
| 24 | | | | |
| 25 | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS | | | |
| 26 | Not Applicable | 0 | 0 | |
| 27 | | | | |
| 28 | (-)ADVANCES FOR CONSTRUCTION | | | A-16 |
| 29 | Not Applicable | 0 | 0 | |
| 30 | | | | |
| 31 | WORKING CAPITAL ALLOWANCE | | | A-17 |
| 32 | Based on Balance Sheet method | 0 | (1,214) | |
| 33 | | | | |
| 34 | OTHER | | | |
| 35 | Not Applicable | 0 | 0 | |
| 36 | | | | |
| 37 | TOTAL RATE BASE ADJUSTMENTS | 0 | (22,200) | |

UPIS Sewer Note:

Replace filters in compliance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

South Seas

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.

| Line No. | (1) Description | (2) Water Average | (3) Sewer Average | (4) Supporting Schedules |
|----------|--|-------------------------|-------------------------|--------------------------------|
| 1 | UTILITY PLANT IN SERVICE | | | A-5, A-6 |
| 2 | Additions and retirements | 0 | 462,772 | |
| 3 | | | | |
| 4 | UTILITY LAND & LAND RIGHTS | | | A-5, A-6 |
| 5 | Additions and retirements | 0 | 0 | |
| 6 | | | | |
| 7 | (-)NON-USED & USEFUL | | | A-7 |
| 8 | Plant & CIAC additions, retirements, depreciation and 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 | 0 | (74,693) | |
| 15 | | | | |
| 16 | (-)CIAC | | | A-12 |
| 17 | New connections | 0 | 0 | |
| 18 | | | | |
| 19 | ACCUMULATED AMORTIZATION OF CIAC | | | A-14 |
| 20 | Amortization | 0 | 23,283 | |
| 21 | | | | |
| 22 | ACQUISITION ADJUSTMENTS | | | |
| 23 | Not Applicable | 0 | 0 | |
| 24 | | | | |
| 25 | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS | | | |
| 26 | Not Applicable | 0 | 0 | |
| 27 | | | | |
| 28 | (-)ADVANCES FOR CONSTRUCTION | | | A-16 |
| 29 | Not Applicable | 0 | 0 | |
| 30 | | | | |
| 31 | WORKING CAPITAL ALLOWANCE | | | A-17 |
| 32 | Based on Balance Sheet method | 0 | 478 | |
| 33 | | | | |
| 34 | OTHER | | | |
| 35 | Not Applicable | 0 | 0 | |
| 36 | | | | |
| 37 | TOTAL RATE BASE ADJUSTMENTS | 0 | 411,839 | |

UPIS Sewer Note:

Prepare an infiltration and inflow study in compliance with DEP regulations. 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

South Seas
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.

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|--|--------------------|-------------------------------------|-------------------------------------|
| The balances for this system begin with the date that rate base was last established by PSC | | | |
| 1 | 12/31/92 Balance | NA | |
| | 1993 | | |
| 2 | Additions | NA | |
| 3 | Retirements | NA | |
| 4 | Adjustments | NA | |
| 5 | 12/31/93 Balance | NA | 0 |
| | 1994 | | |
| 6 | Additions | NA | |
| 7 | Retirements | NA | |
| 8 | Adjustments | NA | |
| 9 | 12/31/94 Balance | NA | 0 |
| | 1995 | | |
| 10 | Additions | NA | |
| 11 | Retirements | NA | |
| 12 | Adjustments | NA | |
| 13 | 12/31/95 Balance | NA | 0 |
| | 1996 | | |
| 14 | Additions | NA | |
| 15 | Retirements | NA | |
| 16 | Adjustments | NA | |
| 17 | 12/31/96 Balance | NA | 0 |
| | 1997 | | |
| 18 | Additions | NA | |
| 19 | Retirements | NA | |
| 20 | Adjustments | NA | |
| 21 | 12/31/97 Balance | NA | 2,223,925 |
| | 1998 | | |
| 22 | Additions | NA | 255,731 |
| 23 | Retirements | NA | 0 |
| 24 | Adjustments | NA | 0 |
| 25 | 12/31/98 Balance | NA | 2,479,656 |
| | 1999 | | |
| 26 | Additions | NA | 97,818 |
| 27 | Retirements | NA | 0 |
| 28 | Adjustments | NA | 0 |
| 29 | 12/31/99 Balance | NA | 2,577,474 |

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

Florida Public Service Commission

South Seas
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

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|--------------------|-------------------------------------|-------------------------------------|
| 2000 | | | |
| 30 | Additions | NA | 21,279 |
| 31 | Retirements | NA | 0 |
| 32 | Adjustments | NA | 0 |
| 33 | 12/31/00 Balance | NA | 2,598,753 |
| 2001 | | | |
| 34 | Additions | NA | 362,606 |
| 35 | Retirements | NA | 0 |
| 36 | Adjustments | NA | 0 |
| 37 | 12/31/01 Balance | NA | 2,961,359 |
| 2002 | | | |
| 38 | Additions | NA | 320,006 |
| 39 | Retirements | NA | (16,169) |
| 40 | Adjustments | NA | 0 |
| 41 | 12/31/02 Balance | NA | 3,265,196 |
| 2003 | | | |
| 42 | Additions | NA | 22,405 |
| 43 | Retirements | NA | (97,918) |
| 44 | Adjustments | NA | 0 |
| 45 | 12/31/03 Balance | NA | 3,189,683 |
| 2004 | | | |
| 46 | Additions | NA | 210,133 |
| 47 | Retirements | NA | 0 |
| 48 | Adjustments | NA | 0 |
| 49 | 12/31/04 Balance | NA | 3,399,816 |
| 2005 | | | |
| 50 | Additions | NA | 116,451 |
| 51 | Retirements | NA | (533,125) |
| 52 | Adjustments | NA | 729 |
| 53 | 12/31/05 Balance | NA | 2,983,871 |
| 2006 | | | |
| 54 | Additions | NA | 564,376 |
| 55 | Retirements | NA | (112,410) |
| 56 | Adjustments | NA | 1,837 |
| 57 | 12/31/06 Balance | NA | 3,437,674 |
| 2007 | | | |
| 58 | Additions | NA | 110,000 |
| 59 | Retirements | NA | (11,176) |
| 60 | Adjustments | NA | 901 |
| 61 | 12/31/07 Balance | NA | 3,537,399 |

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 South Seas
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-5
 Page: 1 of 5
 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

| Line No. | Acct No. | (1) Account Name | (2) (3) (4) Historical Base Year 2005 | | | (5) (6) (7) Intermediate Year 2006 | | | (8) (9) (10) Projected Rate Year 2007 | | |
|----------|----------|-----------------------------------|--|------------|-----------------|---------------------------------------|------------|---------------|--|------------|---------------|
| | | | Adjusted Balance | Non-Used % | Useful Adjusted | Adjusted Balance | Non-Used % | Useful Amount | Adjusted Balance | Non-Used % | Useful Amount |
| 1 | | INTANGIBLE PLANT | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 | Franchises | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 14 | 311.2 | Pumping Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 19 | 311.3 | Pumping Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 20 | 320.3 | Water Treatment Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 28 | 333.4 | Services | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 29 | 334.4 | Meters & Meter Installations | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | | GENERAL PLANT | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 35 | 304.5 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 46 | | TOTAL | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| | | Total Land and Land Rights | 0 | | 0 | 0 | | 0 | 0 | | 0 |

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | Subtotal Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 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 Historical Test Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 4 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 Intermediate Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | Subtotal Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 South Seas
 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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 South Seas

Florida Public Service Commission

Schedule: A-6
 Page: 1 of 5
 Preparer: Robert M. Griffin

Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

| Line No. | Acct No. | Account Name | (1) Historical Base Year 2005 | | | (5) Intermediate Year 2006 | | | (8) Projected Rate Year 2007 | | |
|----------|----------------------------|------------------------------------|-------------------------------|-------------------------|--------------|----------------------------|-------------------------|------------|------------------------------|-------------------------|-------------|
| | | | (2) Adjusted Balance | (3) Non-Used & Useful % | (4) Adjusted | (5) Adjusted Balance | (6) Non-Used & Useful % | (7) Amount | (8) Adjusted Balance | (9) Non-Used & Useful % | (10) Amount |
| 1 | | INTANGIBLE PLANT | | | | | | | | | |
| 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 | | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 7 | 354.2 | Structures & Improvements | 6,143 | 0.00% | 0 | 6,143 | 0.00% | 0 | 6,143 | 0.00% | 0 |
| 8 | 355.2 | Power Generation Equipment | 1,307 | 0.00% | 0 | 16,987 | 0.00% | 0 | 16,987 | 0.00% | 0 |
| 9 | 360.2 | Collection Sewers - Force | 35,115 | 0.00% | 0 | 36,569 | 0.00% | 0 | 83,821 | 0.00% | 0 |
| 10 | 361.2 | Collection Sewers - Gravity | 19,830 | 0.00% | 0 | 19,830 | 0.00% | 0 | 28,292 | 0.00% | 0 |
| 11 | 362.2 | Special Collecting Structures | 27,832 | 0.00% | 0 | 27,832 | 0.00% | 0 | 27,832 | 0.00% | 0 |
| 12 | 363.2 | Services to Customers | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 13 | 364.2 | Flow Measuring Devices | 4,765 | 0.00% | 0 | 4,765 | 0.00% | 0 | 4,765 | 0.00% | 0 |
| 14 | 365.2 | Flow Measuring Installations | 749 | 0.00% | 0 | 749 | 0.00% | 0 | 749 | 0.00% | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 18 | 354.3 | Structures & Improvements | 50,446 | 0.00% | 0 | 50,446 | 0.00% | 0 | 50,446 | 0.00% | 0 |
| 19 | 355.3 | Power Generation Equipment | 5,405 | 0.00% | 0 | 5,405 | 0.00% | 0 | 2,400 | 0.00% | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 21 | 371.3 | Pumping Equipment | 806,213 | 0.00% | 0 | 417,157 | 0.00% | 0 | 513,120 | 0.00% | 0 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 60,000 | 0.00% | 0 | 60,000 | 0.00% | 0 | 60,000 | 0.00% | 0 |
| 25 | 354.4 | Structures & Improvements | 350,841 | 0.00% | 0 | 352,033 | 0.00% | 0 | 356,352 | 0.00% | 0 |
| 26 | 355.4 | Power Generation Equipment | 11,231 | 0.00% | 0 | 47,292 | 0.00% | 0 | 50,297 | 0.00% | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 1,266,595 | 0.00% | 0 | 1,302,577 | 0.00% | 0 | 1,603,926 | 0.00% | 0 |
| 28 | 381.4 | Plant Sewers | 1,714 | 0.00% | 0 | 1,714 | 0.00% | 0 | 1,714 | 0.00% | 0 |
| 29 | 382.4 | Outfall Sewer Lines | 71,879 | 0.00% | 0 | 71,879 | 0.00% | 0 | 71,879 | 0.00% | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 80,684 | 0.00% | 0 | 80,684 | 0.00% | 0 | 80,684 | 0.00% | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 35 | 371.5 | Pumping Equipment | 0 | 0.00% | 0 | 27,966 | 0.00% | 0 | 30,296 | 0.00% | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 33,131 | 0.00% | 0 | 33,131 | 0.00% | 0 | 33,131 | 0.00% | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 382,940 | 0.00% | 0 | 382,940 | 0.00% | 0 | 382,940 | 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 | 479 | 0.00% | 0 | 479 | 0.00% | 0 | 479 | 0.00% | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 42 | 353.6 | 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 | 403 | 0.00% | 0 | 403 | 0.00% | 0 | 403 | 0.00% | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 47 | 371.6 | Pumping Equipment | 30,296 | 0.00% | 0 | 2,330 | 0.00% | 0 | 0 | 0.00% | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 14,379 | 0.00% | 0 | 14,379 | 0.00% | 0 | 14,379 | 0.00% | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 52 | 354.7 | Structures & Improvements | 9,061 | 0.00% | 0 | 9,061 | 0.00% | 0 | 9,061 | 0.00% | 0 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 54 | 390.71 | Computer Equipment | 139 | 0.00% | 0 | 1,075 | 0.00% | 0 | 3,040 | 0.00% | 0 |
| 55 | 391.7 | Transportation Equipment | 16,411 | 0.00% | 0 | 16,444 | 0.00% | 0 | 16,444 | 0.00% | 0 |
| 56 | 392.7 | Stores Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 912 | 0.00% | 0 | 912 | 0.00% | 0 | 912 | 0.00% | 0 |
| 58 | 394.7 | Laboratory Equipment | 1,037 | 0.00% | 0 | 11,399 | 0.00% | 0 | 11,399 | 0.00% | 0 |
| 59 | 395.7 | Power Operated Equipment | 1,493 | 0.00% | 0 | 1,493 | 0.00% | 0 | 1,493 | 0.00% | 0 |
| 60 | 396.7 | Communication Equipment | 1,498 | 0.00% | 0 | 1,498 | 0.00% | 0 | 1,498 | 0.00% | 0 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 3,462 | 0.00% | 0 |
| 62 | 398.7 | Other Tangible Plant | 12,961 | 0.00% | 0 | 12,961 | 0.00% | 0 | 12,961 | 0.00% | 0 |
| 63 | TOTAL | | 3,305,890 | | 0 | 3,018,533 | | 0 | 3,481,304 | | 0 |
| 64 | Total Land and Land Rights | | 60,000 | | 0 | 60,000 | | 0 | 60,000 | | 0 |

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 |
| 8 | 355.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,987 |
| 9 | 360.2 | Collection Sewers - Force | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 |
| 10 | 361.2 | Collection Sewers - Gravity | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 |
| 11 | 362.2 | Special Collecting Structures | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 |
| 14 | 365.2 | Flow Measuring Installations | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 |
| 19 | 355.3 | Power Generation Equipment | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 924,606 | 924,606 | 924,606 | 924,606 | 925,229 | 925,229 | 925,229 | 925,229 | 925,229 | 925,229 | 410,325 | 410,325 | 410,325 | 806,213 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 25 | 354.4 | Structures & Improvements | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 |
| 26 | 355.4 | Power Generation Equipment | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 50,297 |
| 27 | 380.4 | Treatment & Disposal Equipment | 1,244,776 | 1,244,776 | 1,244,776 | 1,244,776 | 1,275,569 | 1,275,569 | 1,275,569 | 1,275,569 | 1,275,569 | 1,275,569 | 1,277,739 | 1,277,739 | 1,277,739 | 1,266,595 |
| 28 | 381.4 | Plant Sewers | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 |
| 29 | 382.4 | Outfall Sewer Lines | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 |
| 37 | 380.5 | Treatment & Disposal Equipment | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 3,500 | 3,500 | 16,444 | 16,444 | 16,444 | 16,181 |
| 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 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 |
| 58 | 394.7 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,043 | 1,043 | 1,043 | 11,399 | 1,037 |
| 59 | 395.7 | Power Operated Equipment | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 |
| 60 | 396.7 | Communication Equipment | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 398.7 | Other Tangible Plant | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 |
| 63 | | TOTAL | 3,399,816 | 3,399,816 | 3,399,816 | 3,399,816 | 3,431,232 | 3,431,232 | 3,431,232 | 3,431,232 | 3,415,480 | 3,415,480 | 2,916,733 | 2,916,733 | 2,983,142 | 3,305,520 |
| 64 | | Subtotal Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 5

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|-----------------------------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 |
| 8 | 355.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,307 |
| 9 | 360.2 | Collection Sewers - Force | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 |
| 10 | 361.2 | Collection Sewers - Gravity | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 |
| 11 | 362.2 | Special Collecting Structures | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 |
| 14 | 365.2 | Flow Measuring Installations | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 |
| 19 | 355.3 | Power Generation Equipment | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 5,405 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 924,606 | 924,606 | 924,606 | 924,606 | 925,229 | 925,229 | 925,229 | 925,229 | 925,229 | 925,229 | 410,325 | 410,325 | 410,325 | 806,213 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 25 | 354.4 | Structures & Improvements | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 |
| 26 | 355.4 | Power Generation Equipment | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 | 11,231 |
| 27 | 380.4 | Treatment & Disposal Equipment | 1,244,776 | 1,244,776 | 1,244,776 | 1,244,776 | 1,275,569 | 1,275,569 | 1,275,569 | 1,275,569 | 1,275,569 | 1,275,569 | 1,277,739 | 1,277,739 | 1,277,739 | 1,266,595 |
| 28 | 381.4 | Plant Sewers | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 |
| 29 | 382.4 | Outfall Sewer Lines | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 |
| 37 | 380.5 | Treatment & Disposal Equipment | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68 | 448 | 567 | 729 | 139 |
| 55 | 391.7 | Transportation Equipment | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 19,252 | 5,000 | 5,000 | 16,444 | 16,444 | 16,444 | 16,411 |
| 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 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 |
| 58 | 394.7 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,043 | 1,043 | 11,399 | 1,037 |
| 59 | 395.7 | Power Operated Equipment | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 |
| 60 | 396.7 | Communication Equipment | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 398.7 | Other Tangible Plant | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 |
| 63 | TOTAL | | 3,399,816 | 3,399,816 | 3,399,816 | 3,399,816 | 3,431,232 | 3,431,232 | 3,431,232 | 3,431,232 | 3,416,980 | 3,417,048 | 2,917,181 | 2,917,300 | 2,983,871 | 3,305,890 |
| 64 | Subtotal Land & Land Rights | | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |

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

Florida Public Service Commission

Schedule: A-6
 Page: 4 of 5
 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 No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 |
| 8 | 355.2 | Power Generation Equipment | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 |
| 9 | 360.2 | Collection Sewers - Force | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,115 | 35,047 | 35,047 | 35,047 | 35,047 | 36,569 |
| 10 | 361.2 | Collection Sewers - Gravity | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 | 19,830 |
| 11 | 362.2 | Special Collecting Structures | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 |
| 14 | 365.2 | Flow Measuring Installations | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 |
| 19 | 355.3 | Power Generation Equipment | 41,466 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 5,405 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 410,325 | 410,325 | 410,325 | 410,325 | 410,325 | 410,325 | 410,325 | 410,325 | 410,325 | 405,664 | 405,664 | 405,664 | 513,120 | 417,157 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 25 | 354.4 | Structures & Improvements | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 350,841 | 352,132 | 352,132 | 352,132 | 353,423 | 353,423 | 353,423 | 354,714 | 352,033 |
| 26 | 355.4 | Power Generation Equipment | 11,231 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 47,292 |
| 27 | 380.4 | Treatment & Disposal Equipment | 1,277,739 | 1,277,739 | 1,277,739 | 1,277,739 | 1,277,739 | 1,277,739 | 1,277,739 | 1,277,739 | 1,277,739 | 1,276,643 | 1,276,643 | 1,276,643 | 1,603,926 | 1,302,577 |
| 28 | 381.4 | Plant Sewers | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 |
| 29 | 382.4 | Outfall Sewer Lines | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 0 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 27,966 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 |
| 37 | 380.5 | Treatment & Disposal Equipment | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 30,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,330 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 729 | 729 | 729 | 792 | 792 | 1,051 | 1,097 | 1,097 | 1,097 | 1,097 | 1,097 | 1,097 | 2,566 | 1,075 |
| 55 | 391.7 | Transportation Equipment | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 |
| 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 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 |
| 58 | 394.7 | Laboratory Equipment | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 |
| 59 | 395.7 | Power Operated Equipment | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 |
| 60 | 396.7 | Communication Equipment | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 398.7 | Other Tangible Plant | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 |
| 63 | | TOTAL | 2,983,871 | 2,983,871 | 2,983,871 | 2,983,934 | 2,983,934 | 2,984,193 | 2,985,530 | 2,985,530 | 2,985,530 | 2,980,996 | 2,980,996 | 2,980,996 | 3,437,674 | 3,018,533 |
| 64 | | Subtotal Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 | 6,143 |
| 8 | 355.2 | Power Generation Equipment | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 | 16,987 |
| 9 | 360.2 | Collection Sewers - Force | 54,226 | 54,226 | 54,226 | 71,714 | 71,714 | 71,714 | 89,202 | 89,202 | 89,202 | 106,690 | 106,690 | 106,690 | 124,178 | 83,821 |
| 10 | 361.2 | Collection Sewers - Gravity | 19,830 | 19,830 | 19,830 | 24,830 | 24,830 | 24,830 | 29,830 | 29,830 | 29,830 | 34,830 | 34,830 | 34,830 | 39,830 | 28,292 |
| 11 | 362.2 | Special Collecting Structures | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 | 27,832 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 | 4,765 |
| 14 | 365.2 | Flow Measuring Installations | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 | 50,446 |
| 19 | 355.3 | Power Generation Equipment | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 | 513,120 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 25 | 354.4 | Structures & Improvements | 354,714 | 354,714 | 354,714 | 355,682 | 355,682 | 355,682 | 356,650 | 356,650 | 356,650 | 357,618 | 357,618 | 357,618 | 358,586 | 356,352 |
| 26 | 355.4 | Power Generation Equipment | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 | 50,297 |
| 27 | 380.4 | Treatment & Disposal Equipment | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 | 1,603,926 |
| 28 | 381.4 | Plant Sewers | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 |
| 29 | 382.4 | Outfall Sewer Lines | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 | 71,879 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 | 80,684 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 | 30,296 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 | 33,131 |
| 37 | 380.5 | Treatment & Disposal Equipment | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 | 382,940 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 | 479 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 | 14,379 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 | 9,061 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 2,566 | 2,617 | 2,684 | 2,812 | 2,915 | 2,997 | 3,078 | 3,140 | 3,196 | 3,296 | 3,350 | 3,401 | 3,467 | 3,040 |
| 55 | 391.7 | Transportation Equipment | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 |
| 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 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 |
| 58 | 394.7 | Laboratory Equipment | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 | 11,399 |
| 59 | 395.7 | Power Operated Equipment | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 | 1,493 |
| 60 | 396.7 | Communication Equipment | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 3,462 |
| 62 | 398.7 | Other Tangible Plant | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 | 12,961 |
| 63 | | TOTAL | 3,437,674 | 3,437,725 | 3,437,792 | 3,461,376 | 3,466,479 | 3,466,561 | 3,490,098 | 3,490,160 | 3,490,216 | 3,513,772 | 3,513,826 | 3,513,877 | 3,537,399 | 3,481,304 |
| 64 | | Subtotal Land & Land Rights | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |

Non-Used and Useful Plant - Summary

Florida Public Service Commission

South Seas
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-7
 Page: 1 of 1
 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.

| Line No. | (1) Description | (2) | (3) | (4) | (5) | (6) | (9) Supporting Schedules |
|--------------|---------------------------------|---|---|----------|---|----------|-----------------------------|
| | | <u>Base Year 2005</u> Adjusted Balance | <u>Intermediate Year 2006</u> Adjustments Adjusted Balance | | <u>Projected Rate Year 2007</u> Adjustments Adjusted Balance | | |
| 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 | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| 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 | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |

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

Florida Public Service Commission

South Seas
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.

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|--|--------------------|-------------------------------------|-------------------------------------|
| The balances for this system begin with the date that rate base was last established by PSC | | | |
| 1 | 12/31/92 Balance | NA | |
| | 1993 | | |
| 2 | Additions | NA | |
| 3 | Retirements | NA | |
| 4 | Adjustments | NA | |
| 5 | 12/31/93 Balance | NA | 0 |
| | 1994 | | |
| 6 | Additions | NA | |
| 7 | Retirements | NA | |
| 8 | Adjustments | NA | |
| 9 | 12/31/94 Balance | NA | 0 |
| | 1995 | | |
| 10 | Additions | NA | |
| 11 | Retirements | NA | |
| 12 | Adjustments | NA | |
| 13 | 12/31/95 Balance | NA | 0 |
| | 1996 | | |
| 14 | Additions | NA | |
| 15 | Retirements | NA | |
| 16 | Adjustments | NA | |
| 17 | 12/31/96 Balance | NA | 0 |
| | 1997 | | |
| 18 | Additions | NA | |
| 19 | Retirements | NA | |
| 20 | Adjustments | NA | |
| 21 | 12/31/97 Balance | NA | 963,288 |
| | 1998 | | |
| 22 | Additions | NA | 99,138 |
| 23 | Retirements | NA | 0 |
| 24 | Adjustments | NA | 0 |
| 25 | 12/31/98 Balance | NA | 1,062,426 |
| | 1999 | | |
| 26 | Additions | NA | 112,043 |
| 27 | Retirements | NA | 0 |
| 28 | Adjustments | NA | 0 |
| 29 | 12/31/99 Balance | NA | 1,174,469 |

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

Florida Public Service Commission

South Seas

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

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|--------------------|-------------------------------------|-------------------------------------|
| 2000 | | | |
| 30 | Additions | NA | 114,325 |
| 31 | Retirements | NA | 0 |
| 32 | Adjustments | NA | 69,540 |
| 33 | 12/31/00 Balance | NA | 1,358,334 |
| 2001 | | | |
| 34 | Additions | NA | 125,959 |
| 35 | Retirements | NA | 0 |
| 36 | Adjustments | NA | (53,783) |
| 37 | 12/31/01 Balance | NA | 1,430,510 |
| 2002 | | | |
| 38 | Additions | NA | 186,102 |
| 39 | Retirements | NA | (850) |
| 40 | Adjustments | NA | (16,170) |
| 41 | 12/31/02 Balance | NA | 1,599,592 |
| 2003 | | | |
| 42 | Additions | NA | 161,114 |
| 43 | Retirements | NA | (8,562) |
| 44 | Adjustments | NA | (1) |
| 45 | 12/31/03 Balance | NA | 1,752,143 |
| 2004 | | | |
| 46 | Additions | NA | 164,933 |
| 47 | Retirements | NA | 0 |
| 48 | Adjustments | NA | 1 |
| 49 | 12/31/04 Balance | NA | 1,917,077 |
| 2005 | | | |
| 50 | Additions | NA | 167,113 |
| 51 | Retirements | NA | (528,625) |
| 52 | Adjustments | NA | 16,142 |
| 53 | 12/31/05 Balance | NA | 1,571,707 |
| 2006 | | | |
| 54 | Additions | NA | 167,895 |
| 55 | Retirements | NA | (112,410) |
| 56 | Adjustments | NA | 184 |
| 57 | 12/31/06 Balance | NA | 1,627,376 |
| 2007 | | | |
| 58 | Additions | NA | 193,334 |
| 59 | Retirements | NA | (11,176) |
| 60 | Adjustments | NA | 513 |
| 61 | 12/31/07 Balance | NA | 1,810,048 |

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

South Seas

Schedule: A-9

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

| Line No. | Acct No. | (1) Account Name | (2) Historical Base Year 2005 | | | (5) Intermediate Year 2006 | | | (8) Projected Rate Year 2007 | | |
|----------|----------|-----------------------------------|-------------------------------|----------------|---------------------|----------------------------|----------------|-------------------|------------------------------|----------------|--------------------|
| | | | Adjusted Balance | (3) Non-Used % | (4) Useful Adjusted | Adjusted Balance | (6) Non-Used % | (7) Useful Amount | Adjusted Balance | (9) Non-Used % | (10) Useful Amount |
| 1 | | INTANGIBLE PLANT | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 | Franchises | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 14 | 311.2 | Pumping Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 19 | 311.3 | Pumping Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 20 | 320.3 | Water Treatment Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 28 | 333.4 | Services | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 29 | 334.4 | Meters & Meter Installations | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | | GENERAL PLANT | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 35 | 304.5 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 46 | | TOTAL | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| | | Total Land and Land Rights | 0 | | 0 | 0 | | 0 | 0 | | 0 |

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

South Seas

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 No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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

South Seas

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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

South Seas

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9

Page: 4 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 Intermediate Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | Subtotal Land & Land Rights | | 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

South Seas

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9

Page: 5 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 Projected Rate Year and the ending balance for the prior year.

| Line No. | Acct No | (1) Account Name | (2) Prior Year NA | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|---------|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 302.1 | Franchises | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 304.2 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 307.2 | Wells & Springs | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 309.2 | Supply Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 310.2 | Power Generation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 311.2 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 304.3 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 311.3 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 320.3 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 304.4 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 311.4 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | 333.4 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 334.4 | Meters & Meter Installations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 335.4 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 336.4 | Backflow Prevention | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 304.5 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 340.5 | Office Furniture & Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | 340.51 | Computer Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 38 | 341.5 | Transportation Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 39 | 342.5 | Stores Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 41 | 344.5 | Laboratory Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | 345.5 | Power Operated Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 43 | 346.5 | Communication Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 44 | 347.5 | Miscellaneous Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 45 | 348.5 | Other Tangible Plant | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 46 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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

Florida Public Service Commission

Test Year Average balance
 South Seas
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-10
 Page: 1 of 5
 Preparer: Robert M. Griffin

| Line No. | Acct No. | (1) Account Name | (2) Historical Base Year 2005 | | | (5) Intermediate Year 2006 | | | (8) Projected Rate Year 2007 | | |
|----------|----------|------------------------------------|----------------------------------|----------------------------|-----------------|-------------------------------|----------------------------|---------------|---------------------------------|----------------------------|----------------|
| | | | Adjusted Balance | (3) Non-Used & Useful % | (4) Adjusted | Adjusted Balance | (6) Non-Used & Useful % | (7) Amount | Adjusted Balance | (9) Non-Used & Useful % | (10) Amount |
| 1 | | INTANGIBLE PLANT | | | | | | | | | |
| 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 | | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 7 | 354.2 | Structures & Improvements | 114 | 0.00% | 0 | 341 | 0.00% | 0 | 568 | 0.00% | 0 |
| 8 | 355.2 | Power Generation Equipment | 5 | 0.00% | 0 | 495 | 0.00% | 0 | 1,345 | 0.00% | 0 |
| 9 | 360.2 | Collection Sewers - Force | 24,519 | 0.00% | 0 | 25,802 | 0.00% | 0 | 23,600 | 0.00% | 0 |
| 10 | 361.2 | Collection Sewers - Gravity | 220 | 0.00% | 0 | 660 | 0.00% | 0 | 1,167 | 0.00% | 0 |
| 11 | 362.2 | Special Collecting Structures | 2,515 | 0.00% | 0 | 3,267 | 0.00% | 0 | 4,018 | 0.00% | 0 |
| 12 | 363.2 | Services to Customers | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 13 | 364.2 | Flow Measuring Devices | 1,467 | 0.00% | 0 | 2,420 | 0.00% | 0 | 3,373 | 0.00% | 0 |
| 14 | 365.2 | Flow Measuring Installations | 25 | 0.00% | 0 | 75 | 0.00% | 0 | 125 | 0.00% | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 18 | 354.3 | Structures & Improvements | 5,024 | 0.00% | 0 | 6,891 | 0.00% | 0 | 8,757 | 0.00% | 0 |
| 19 | 355.3 | Power Generation Equipment | 193 | 0.00% | 0 | 463 | 0.00% | 0 | 583 | 0.00% | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 21 | 371.3 | Pumping Equipment | 577,965 | 0.00% | 0 | 213,583 | 0.00% | 0 | 217,574 | 0.00% | 0 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 25 | 354.4 | Structures & Improvements | 248,283 | 0.00% | 0 | 260,929 | 0.00% | 0 | 272,781 | 0.00% | 0 |
| 26 | 355.4 | Power Generation Equipment | 1,303 | 0.00% | 0 | 2,842 | 0.00% | 0 | 5,356 | 0.00% | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 819,758 | 0.00% | 0 | 883,421 | 0.00% | 0 | 890,794 | 0.00% | 0 |
| 28 | 381.4 | Plant Sewers | 24 | 0.00% | 0 | 73 | 0.00% | 0 | 122 | 0.00% | 0 |
| 29 | 382.4 | Outfall Sewer Lines | 51,881 | 0.00% | 0 | 54,275 | 0.00% | 0 | 56,668 | 0.00% | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 65,225 | 0.00% | 0 | 70,606 | 0.00% | 0 | 75,988 | 0.00% | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 35 | 371.5 | Pumping Equipment | 4,422 | 0.00% | 0 | 5,433 | 0.00% | 0 | 7,454 | 0.00% | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 4,000 | 0.00% | 0 | 6,209 | 0.00% | 0 | 8,419 | 0.00% | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 68,873 | 0.00% | 0 | 94,415 | 0.00% | 0 | 119,957 | 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 | 16 | 0.00% | 0 | 48 | 0.00% | 0 | 80 | 0.00% | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 42 | 353.6 | 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 | 10 | 0.00% | 0 | 30 | 0.00% | 0 | 50 | 0.00% | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 47 | 371.6 | Pumping Equipment | 1,010 | 0.00% | 0 | 2,021 | 0.00% | 0 | 2,021 | 0.00% | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 1,630 | 0.00% | 0 | 2,589 | 0.00% | 0 | 3,548 | 0.00% | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 52 | 354.7 | Structures & Improvements | 1,200 | 0.00% | 0 | 1,535 | 0.00% | 0 | 1,871 | 0.00% | 0 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 54 | 390.71 | Computer Equipment | 4 | 0.00% | 0 | 103 | 0.00% | 0 | 454 | 0.00% | 0 |
| 55 | 391.7 | Transportation Equipment | 6,367 | 0.00% | 0 | 214 | 0.00% | 0 | 2,956 | 0.00% | 0 |
| 56 | 392.7 | Stores Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 29 | 0.00% | 0 | 86 | 0.00% | 0 | 143 | 0.00% | 0 |
| 58 | 394.7 | Laboratory Equipment | 7 | 0.00% | 0 | 455 | 0.00% | 0 | 1,215 | 0.00% | 0 |
| 59 | 395.7 | Power Operated Equipment | 522 | 0.00% | 0 | 671 | 0.00% | 0 | 821 | 0.00% | 0 |
| 60 | 396.7 | Communication Equipment | 599 | 0.00% | 0 | 748 | 0.00% | 0 | 898 | 0.00% | 0 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 96 | 0.00% | 0 |
| 62 | 398.7 | Other Tangible Plant | 1,296 | 0.00% | 0 | 3,888 | 0.00% | 0 | 6,481 | 0.00% | 0 |
| 63 | | TOTAL | 1,888,506 | | 0 | 1,644,588 | | 0 | 1,719,282 | | 0 |
| 64 | | Total Land and Land Rights | 0 | | 0 | 0 | | 0 | 0 | | 0 |

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-W5

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance | |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|---------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | 354.2 | Structures & Improvements | 0 | 0 | 0 | 16 | 32 | 48 | 64 | 80 | 96 | 112 | 128 | 144 | 160 | 68 | |
| 8 | 355.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | 360.2 | Collection Sewers - Force | 23,869 | 23,967 | 24,064 | 24,162 | 24,259 | 24,356 | 24,454 | 24,551 | 24,649 | 24,746 | 24,844 | 24,941 | 25,039 | 24,454 | |
| 10 | 361.2 | Collection Sewers - Gravity | 0 | 0 | 0 | 37 | 73 | 110 | 147 | 183 | 220 | 257 | 294 | 330 | 367 | 155 | |
| 11 | 362.2 | Special Collecting Structures | 2,140 | 2,198 | 2,256 | 2,314 | 2,372 | 2,430 | 2,488 | 2,546 | 2,604 | 2,662 | 2,720 | 2,778 | 2,836 | 2,488 | |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13 | 364.2 | Flow Measuring Devices | 990 | 1,070 | 1,149 | 1,229 | 1,308 | 1,387 | 1,467 | 1,546 | 1,626 | 1,705 | 1,784 | 1,864 | 1,943 | 1,467 | |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 2 | 3 | 5 | 7 | 8 | 10 | 11 | 13 | 15 | 16 | 7 | |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 18 | 354.3 | Structures & Improvements | 4,091 | 4,223 | 4,354 | 4,486 | 4,617 | 4,749 | 4,880 | 5,012 | 5,144 | 5,275 | 5,407 | 5,538 | 5,670 | 4,880 | |
| 19 | 355.3 | Power Generation Equipment | 120 | 130 | 140 | 150 | 160 | 170 | 180 | 190 | 200 | 210 | 220 | 230 | 240 | 180 | |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 | 371.3 | Pumping Equipment | 667,911 | 672,195 | 676,479 | 680,763 | 685,050 | 689,337 | 693,624 | 697,911 | 702,198 | 706,485 | 190,669 | 192,570 | 194,471 | 573,051 | |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 25 | 354.4 | Structures & Improvements | 241,792 | 242,707 | 243,623 | 244,538 | 245,453 | 246,368 | 247,283 | 248,198 | 249,113 | 250,028 | 250,943 | 251,859 | 252,774 | 247,283 | |
| 26 | 355.4 | Power Generation Equipment | 1,023 | 1,069 | 1,116 | 1,163 | 1,210 | 1,257 | 1,303 | 1,350 | 1,397 | 1,444 | 1,491 | 1,537 | 1,584 | 1,316 | |
| 27 | 380.4 | Treatment & Disposal Equipment | 784,949 | 790,716 | 796,484 | 802,251 | 808,161 | 814,071 | 819,982 | 825,892 | 831,802 | 837,712 | 843,622 | 849,532 | 855,442 | 861,352 | 819,785 |
| 28 | 381.4 | Plant Sewers | 0 | 0 | 0 | 4 | 8 | 12 | 16 | 20 | 24 | 29 | 33 | 37 | 41 | 17 | |
| 29 | 382.4 | Outfall Sewer Lines | 50,685 | 50,884 | 51,083 | 51,283 | 51,482 | 51,682 | 51,881 | 52,081 | 52,280 | 52,480 | 52,679 | 52,879 | 53,078 | 51,881 | |
| 30 | 389.4 | Other Plant & Misc. Equipment | 62,534 | 62,908 | 63,282 | 63,656 | 64,029 | 64,403 | 64,777 | 65,151 | 65,525 | 65,898 | 66,272 | 66,646 | 67,020 | 64,777 | |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 35 | 371.5 | Pumping Equipment | 4,422 | 4,563 | 4,703 | 4,844 | 4,984 | 5,124 | 5,265 | 5,405 | 5,545 | 5,686 | 5,826 | 5,967 | 6,107 | 5,265 | |
| 36 | 374.5 | Reuse Distribution Reservoirs | 2,895 | 2,969 | 3,044 | 3,118 | 3,193 | 3,267 | 3,342 | 3,416 | 3,491 | 3,566 | 3,640 | 3,715 | 3,789 | 3,342 | |
| 37 | 380.5 | Treatment & Disposal Equipment | 56,102 | 57,876 | 59,651 | 61,425 | 63,199 | 64,973 | 66,748 | 68,522 | 70,296 | 72,071 | 73,845 | 75,619 | 77,393 | 66,748 | |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 2 | 4 | 7 | 9 | 11 | 13 | 16 | 18 | 20 | 22 | 9 | |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 2 | 3 | 5 | 7 | 8 | 10 | 12 | 13 | 15 | 17 | 7 | |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 1,150 | 1,178 | 1,206 | 1,234 | 1,262 | 1,290 | 1,318 | 1,345 | 1,373 | 1,401 | 1,429 | 1,457 | 1,485 | 1,318 | |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52 | 354.7 | Structures & Improvements | 1,033 | 1,056 | 1,080 | 1,103 | 1,127 | 1,151 | 1,174 | 1,198 | 1,222 | 1,245 | 1,269 | 1,292 | 1,316 | 1,174 | |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 | 390.71 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55 | 391.7 | Transportation Equipment | 10,399 | 10,667 | 10,934 | 11,202 | 11,469 | 11,737 | 12,004 | 12,272 | (411) | (342) | (113) | 115 | 3,344 | 7,175 | |
| 56 | 392.7 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 5 | 10 | 14 | 19 | 24 | 29 | 33 | 38 | 43 | 48 | 20 | |
| 58 | 394.7 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59 | 395.7 | Power Operated Equipment | 447 | 458 | 468 | 479 | 489 | 499 | 510 | 520 | 530 | 541 | 551 | 562 | 572 | 510 | |
| 60 | 396.7 | Communication Equipment | 524 | 536 | 549 | 561 | 574 | 586 | 599 | 611 | 624 | 636 | 649 | 661 | 674 | 599 | |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 62 | 398.7 | Other Tangible Plant | 0 | 0 | 0 | 108 | 216 | 324 | 432 | 540 | 648 | 756 | 864 | 972 | 1,080 | 457 | |
| 63 | | TOTAL | 1,917,076 | 1,931,370 | 1,945,664 | 1,960,134 | 1,974,748 | 1,989,363 | 2,003,978 | 2,018,593 | 2,020,257 | 2,034,674 | 1,528,001 | 1,540,201 | 1,555,564 | 1,878,433 | |
| 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

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 3 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 Test Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 0 | 19 | 38 | 57 | 76 | 95 | 114 | 133 | 152 | 170 | 189 | 208 | 227 | 114 |
| 8 | 355.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71 | 5 |
| 9 | 360.2 | Collection Sewers - Force | 23,869 | 23,978 | 24,086 | 24,194 | 24,302 | 24,411 | 24,519 | 24,627 | 24,735 | 24,844 | 24,952 | 25,060 | 25,169 | 24,519 |
| 10 | 361.2 | Collection Sewers - Gravity | 0 | 37 | 73 | 110 | 147 | 183 | 220 | 257 | 293 | 330 | 367 | 404 | 440 | 220 |
| 11 | 362.2 | Special Collecting Structures | 2,140 | 2,202 | 2,265 | 2,328 | 2,390 | 2,453 | 2,515 | 2,578 | 2,641 | 2,703 | 2,766 | 2,829 | 2,891 | 2,515 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 990 | 1,070 | 1,149 | 1,229 | 1,308 | 1,387 | 1,467 | 1,546 | 1,626 | 1,705 | 1,785 | 1,864 | 1,943 | 1,467 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 4 | 8 | 12 | 17 | 21 | 25 | 29 | 33 | 37 | 42 | 46 | 50 | 25 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 4,091 | 4,247 | 4,402 | 4,558 | 4,713 | 4,869 | 5,024 | 5,180 | 5,335 | 5,491 | 5,646 | 5,802 | 5,957 | 5,024 |
| 19 | 355.3 | Power Generation Equipment | 120 | 130 | 140 | 150 | 160 | 170 | 180 | 190 | 200 | 210 | 220 | 230 | 403 | 193 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 667,911 | 673,051 | 678,190 | 683,329 | 688,472 | 693,615 | 698,757 | 703,900 | 709,043 | 714,186 | 198,749 | 201,030 | 203,311 | 577,965 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 354.4 | Structures & Improvements | 241,792 | 242,874 | 243,956 | 245,038 | 246,119 | 247,201 | 248,283 | 249,365 | 250,446 | 251,528 | 252,610 | 253,692 | 254,773 | 248,283 |
| 26 | 355.4 | Power Generation Equipment | 1,023 | 1,069 | 1,116 | 1,163 | 1,210 | 1,257 | 1,303 | 1,350 | 1,397 | 1,444 | 1,491 | 1,537 | 1,584 | 1,303 |
| 27 | 380.4 | Treatment & Disposal Equipment | 784,949 | 790,712 | 796,475 | 802,237 | 808,143 | 814,048 | 819,954 | 825,859 | 831,765 | 837,670 | 842,430 | 848,345 | 854,261 | 819,758 |
| 28 | 381.4 | Plant Sewers | 0 | 4 | 8 | 12 | 16 | 20 | 24 | 29 | 33 | 37 | 41 | 45 | 49 | 24 |
| 29 | 382.4 | Outfall Sewer Lines | 50,685 | 50,884 | 51,083 | 51,283 | 51,482 | 51,682 | 51,881 | 52,081 | 52,280 | 52,480 | 52,679 | 52,879 | 53,078 | 51,881 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 62,534 | 62,982 | 63,431 | 63,879 | 64,328 | 64,776 | 65,225 | 65,673 | 66,122 | 66,570 | 67,019 | 67,467 | 67,916 | 65,225 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 | 4,422 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 2,895 | 3,079 | 3,263 | 3,447 | 3,631 | 3,815 | 4,000 | 4,184 | 4,368 | 4,552 | 4,736 | 4,920 | 5,104 | 4,000 |
| 37 | 380.5 | Treatment & Disposal Equipment | 56,102 | 58,230 | 60,359 | 62,488 | 64,616 | 66,745 | 68,873 | 71,002 | 73,130 | 75,259 | 77,387 | 79,516 | 81,644 | 68,873 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 3 | 5 | 8 | 11 | 13 | 16 | 19 | 21 | 24 | 27 | 29 | 32 | 16 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 2 | 3 | 5 | 7 | 8 | 10 | 12 | 13 | 15 | 17 | 18 | 20 | 10 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 168 | 337 | 505 | 674 | 842 | 1,010 | 1,179 | 1,347 | 1,516 | 1,684 | 1,852 | 2,021 | 1,010 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 1,150 | 1,230 | 1,310 | 1,390 | 1,470 | 1,550 | 1,630 | 1,710 | 1,789 | 1,869 | 1,949 | 2,029 | 2,109 | 1,630 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 1,033 | 1,060 | 1,088 | 1,116 | 1,144 | 1,172 | 1,200 | 1,228 | 1,256 | 1,284 | 1,312 | 1,340 | 1,368 | 1,200 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 7 | 15 | 25 | 4 |
| 55 | 391.7 | Transportation Equipment | 10,399 | 10,667 | 10,934 | 11,202 | 11,469 | 11,737 | 12,004 | 12,271 | (1,911) | (1,842) | (1,613) | (1,385) | (1,156) | 6,367 |
| 56 | 392.7 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 0 | 5 | 10 | 14 | 19 | 24 | 29 | 33 | 38 | 43 | 48 | 52 | 57 | 29 |
| 58 | 394.7 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 12 | 75 | 7 |
| 59 | 395.7 | Power Operated Equipment | 447 | 460 | 472 | 485 | 497 | 510 | 522 | 535 | 547 | 559 | 572 | 584 | 597 | 522 |
| 60 | 396.7 | Communication Equipment | 524 | 536 | 549 | 561 | 574 | 586 | 599 | 611 | 624 | 636 | 649 | 661 | 674 | 599 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 398.7 | Other Tangible Plant | 0 | 216 | 432 | 648 | 864 | 1,080 | 1,296 | 1,512 | 1,728 | 1,944 | 2,160 | 2,376 | 2,592 | 1,296 |
| 63 | | TOTAL | 1,917,076 | 1,933,341 | 1,949,606 | 1,965,870 | 1,982,281 | 1,998,692 | 2,015,103 | 2,031,514 | 2,033,474 | 2,049,688 | 1,544,347 | 1,557,881 | 1,571,707 | 1,888,506 |
| 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

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

Florida Public Service Commission

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 01/00/00 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 227 | 246 | 265 | 284 | 303 | 322 | 341 | 360 | 379 | 398 | 417 | 436 | 455 | 341 |
| 8 | 355.2 | Power Generation Equipment | 71 | 142 | 212 | 283 | 354 | 425 | 495 | 566 | 637 | 708 | 779 | 849 | 920 | 495 |
| 9 | 360.2 | Collection Sewers - Force | 25,169 | 25,277 | 25,385 | 25,493 | 25,602 | 25,710 | 25,818 | 25,926 | 26,035 | 26,075 | 26,183 | 26,291 | 26,458 | 25,802 |
| 10 | 361.2 | Collection Sewers - Gravity | 440 | 477 | 514 | 550 | 587 | 624 | 660 | 697 | 734 | 770 | 807 | 844 | 880 | 660 |
| 11 | 362.2 | Special Collecting Structures | 2,891 | 2,954 | 3,016 | 3,079 | 3,142 | 3,204 | 3,267 | 3,330 | 3,392 | 3,455 | 3,517 | 3,580 | 3,643 | 3,267 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 1,943 | 2,023 | 2,102 | 2,182 | 2,261 | 2,340 | 2,420 | 2,499 | 2,579 | 2,658 | 2,738 | 2,817 | 2,896 | 2,420 |
| 14 | 365.2 | Flow Measuring Installations | 50 | 54 | 58 | 62 | 67 | 71 | 75 | 79 | 83 | 87 | 92 | 96 | 100 | 75 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 5,957 | 6,113 | 6,269 | 6,424 | 6,580 | 6,735 | 6,891 | 7,046 | 7,202 | 7,357 | 7,513 | 7,668 | 7,824 | 6,891 |
| 19 | 355.3 | Power Generation Equipment | 403 | 413 | 423 | 433 | 443 | 453 | 463 | 473 | 483 | 493 | 503 | 513 | 523 | 463 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 203,311 | 205,591 | 207,872 | 210,153 | 212,434 | 214,714 | 216,995 | 219,276 | 221,557 | 219,150 | 221,405 | 223,660 | 200,461 | 213,583 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 354.4 | Structures & Improvements | 254,773 | 255,855 | 256,937 | 258,019 | 259,100 | 260,182 | 260,892 | 261,978 | 263,063 | 263,777 | 264,867 | 265,957 | 266,674 | 260,929 |
| 26 | 355.4 | Power Generation Equipment | 1,584 | 1,794 | 2,003 | 2,213 | 2,422 | 2,632 | 2,842 | 3,051 | 3,261 | 3,470 | 3,680 | 3,889 | 4,099 | 2,842 |
| 27 | 380.4 | Treatment & Disposal Equipment | 854,261 | 860,176 | 866,092 | 872,007 | 877,923 | 883,838 | 889,754 | 895,669 | 901,585 | 906,399 | 912,310 | 918,220 | 924,130 | 883,421 |
| 28 | 381.4 | Plant Sewers | 49 | 53 | 57 | 61 | 65 | 69 | 73 | 78 | 82 | 86 | 90 | 94 | 98 | 73 |
| 29 | 382.4 | Outfall Sewer Lines | 53,078 | 53,278 | 53,477 | 53,676 | 53,875 | 54,075 | 54,275 | 54,474 | 54,674 | 54,873 | 55,073 | 55,272 | 55,472 | 54,275 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 67,916 | 68,364 | 68,813 | 69,261 | 69,709 | 70,158 | 70,606 | 71,055 | 71,503 | 71,952 | 72,400 | 72,849 | 73,297 | 70,606 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 4,422 | 4,591 | 4,759 | 4,928 | 5,096 | 5,264 | 5,433 | 5,601 | 5,770 | 5,938 | 6,106 | 6,275 | 6,443 | 5,433 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 5,104 | 5,289 | 5,473 | 5,657 | 5,841 | 6,025 | 6,209 | 6,394 | 6,578 | 6,762 | 6,946 | 7,130 | 7,314 | 6,209 |
| 37 | 380.5 | Treatment & Disposal Equipment | 81,644 | 83,773 | 85,901 | 88,030 | 90,158 | 92,287 | 94,415 | 96,544 | 98,672 | 100,801 | 102,929 | 105,058 | 107,186 | 94,415 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 32 | 35 | 37 | 40 | 43 | 46 | 48 | 51 | 53 | 56 | 59 | 61 | 64 | 48 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 20 | 22 | 24 | 25 | 27 | 29 | 30 | 32 | 34 | 35 | 37 | 39 | 40 | 30 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 2,109 | 2,189 | 2,269 | 2,349 | 2,429 | 2,509 | 2,589 | 2,669 | 2,749 | 2,828 | 2,908 | 2,988 | 3,068 | 2,589 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 1,368 | 1,396 | 1,424 | 1,452 | 1,480 | 1,508 | 1,535 | 1,563 | 1,591 | 1,619 | 1,647 | 1,675 | 1,703 | 1,535 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 25 | 35 | 45 | 56 | 67 | 82 | 97 | 112 | 128 | 143 | 158 | 173 | 209 | 103 |
| 55 | 391.7 | Transportation Equipment | (1,156) | (928) | (699) | (471) | (243) | (14) | 214 | 443 | 671 | 900 | 1,128 | 1,356 | 1,585 | 214 |
| 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 | 57 | 62 | 67 | 71 | 76 | 81 | 86 | 90 | 95 | 100 | 105 | 109 | 114 | 86 |
| 58 | 394.7 | Laboratory Equipment | 75 | 138 | 202 | 265 | 328 | 392 | 455 | 518 | 582 | 645 | 708 | 772 | 835 | 455 |
| 59 | 395.7 | Power Operated Equipment | 597 | 609 | 622 | 634 | 647 | 659 | 671 | 684 | 696 | 709 | 721 | 734 | 746 | 671 |
| 60 | 396.7 | Communication Equipment | 674 | 686 | 699 | 711 | 723 | 736 | 748 | 761 | 773 | 786 | 798 | 811 | 823 | 748 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 398.7 | Other Tangible Plant | 2,592 | 2,808 | 3,024 | 3,240 | 3,456 | 3,672 | 3,888 | 4,104 | 4,320 | 4,536 | 4,752 | 4,968 | 5,184 | 3,888 |
| 63 | | TOTAL | 1,571,707 | 1,585,534 | 1,599,361 | 1,613,189 | 1,627,016 | 1,640,848 | 1,654,308 | 1,668,144 | 1,681,980 | 1,689,587 | 1,703,396 | 1,717,205 | 1,627,376 | 1,644,588 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

33

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 South Seas
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 | Structures & Improvements | 455 | 474 | 492 | 511 | 530 | 549 | 568 | 587 | 606 | 625 | 644 | 663 | 682 | 568 |
| 8 | 355.2 | Power Generation Equipment | 920 | 991 | 1,062 | 1,132 | 1,203 | 1,274 | 1,345 | 1,416 | 1,486 | 1,557 | 1,628 | 1,699 | 1,769 | 1,345 |
| 9 | 360.2 | Collection Sewers - Force | 26,458 | 26,625 | 26,792 | 24,502 | 24,723 | 24,944 | 22,707 | 22,982 | 23,257 | 21,074 | 21,403 | 21,732 | 19,603 | 23,600 |
| 10 | 361.2 | Collection Sewers - Gravity | 880 | 917 | 954 | 1,000 | 1,046 | 1,092 | 1,147 | 1,202 | 1,257 | 1,322 | 1,386 | 1,450 | 1,524 | 1,167 |
| 11 | 362.2 | Special Collecting Structures | 3,643 | 3,705 | 3,768 | 3,831 | 3,893 | 3,956 | 4,018 | 4,081 | 4,144 | 4,206 | 4,269 | 4,332 | 4,394 | 4,018 |
| 12 | 363.2 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 364.2 | Flow Measuring Devices | 2,896 | 2,976 | 3,055 | 3,135 | 3,214 | 3,293 | 3,373 | 3,452 | 3,532 | 3,611 | 3,691 | 3,770 | 3,849 | 3,373 |
| 14 | 365.2 | Flow Measuring Installations | 100 | 104 | 108 | 112 | 117 | 121 | 125 | 129 | 133 | 137 | 142 | 146 | 150 | 125 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 7,824 | 7,980 | 8,135 | 8,291 | 8,446 | 8,602 | 8,757 | 8,913 | 9,068 | 9,224 | 9,379 | 9,535 | 9,690 | 8,757 |
| 19 | 355.3 | Power Generation Equipment | 523 | 533 | 543 | 553 | 563 | 573 | 583 | 593 | 603 | 613 | 623 | 633 | 643 | 583 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 200,461 | 203,313 | 206,165 | 209,017 | 211,869 | 214,722 | 217,574 | 220,426 | 223,278 | 226,130 | 228,982 | 231,834 | 234,686 | 217,574 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 354.4 | Structures & Improvements | 266,674 | 267,788 | 268,862 | 269,676 | 270,773 | 271,870 | 272,687 | 273,787 | 274,887 | 275,707 | 276,810 | 277,913 | 278,736 | 272,781 |
| 26 | 355.4 | Power Generation Equipment | 4,099 | 4,309 | 4,518 | 4,728 | 4,937 | 5,147 | 5,356 | 5,566 | 5,776 | 5,985 | 6,195 | 6,404 | 6,614 | 5,356 |
| 27 | 380.4 | Treatment & Disposal Equipment | 846,240 | 853,665 | 861,091 | 868,517 | 875,942 | 883,368 | 890,794 | 898,219 | 905,645 | 913,071 | 920,496 | 927,922 | 935,347 | 890,794 |
| 28 | 381.4 | Plant Sewers | 98 | 102 | 106 | 110 | 114 | 118 | 122 | 127 | 131 | 135 | 139 | 143 | 147 | 122 |
| 29 | 382.4 | Outfall Sewer Lines | 55,472 | 55,671 | 55,871 | 56,070 | 56,270 | 56,469 | 56,668 | 56,868 | 57,067 | 57,267 | 57,466 | 57,666 | 57,865 | 56,668 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 73,297 | 73,746 | 74,194 | 74,643 | 75,091 | 75,540 | 75,988 | 76,436 | 76,885 | 77,333 | 77,782 | 78,230 | 78,679 | 75,988 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 6,443 | 6,612 | 6,780 | 6,948 | 7,117 | 7,285 | 7,454 | 7,622 | 7,790 | 7,959 | 8,127 | 8,296 | 8,464 | 7,454 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 7,314 | 7,498 | 7,683 | 7,867 | 8,051 | 8,235 | 8,419 | 8,603 | 8,788 | 8,972 | 9,156 | 9,340 | 9,524 | 8,419 |
| 37 | 380.5 | Treatment & Disposal Equipment | 107,186 | 109,315 | 111,443 | 113,572 | 115,700 | 117,829 | 119,957 | 122,086 | 124,214 | 126,343 | 128,471 | 130,600 | 132,728 | 119,957 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 64 | 67 | 69 | 72 | 75 | 77 | 80 | 83 | 85 | 88 | 91 | 93 | 96 | 80 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 40 | 42 | 44 | 45 | 47 | 49 | 50 | 52 | 54 | 55 | 57 | 59 | 60 | 50 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 | 2,021 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 3,068 | 3,148 | 3,228 | 3,308 | 3,388 | 3,468 | 3,548 | 3,628 | 3,708 | 3,788 | 3,867 | 3,947 | 4,027 | 3,548 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 1,703 | 1,731 | 1,759 | 1,787 | 1,815 | 1,843 | 1,871 | 1,899 | 1,927 | 1,955 | 1,982 | 2,010 | 2,038 | 1,871 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 209 | 245 | 283 | 322 | 362 | 404 | 447 | 490 | 535 | 580 | 627 | 674 | 722 | 454 |
| 55 | 391.7 | Transportation Equipment | 1,585 | 1,813 | 2,042 | 2,270 | 2,499 | 2,727 | 2,956 | 3,184 | 3,412 | 3,641 | 3,869 | 4,098 | 4,326 | 2,956 |
| 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 | 114 | 119 | 124 | 128 | 133 | 138 | 143 | 147 | 152 | 157 | 162 | 166 | 171 | 143 |
| 58 | 394.7 | Laboratory Equipment | 835 | 898 | 962 | 1,025 | 1,088 | 1,151 | 1,215 | 1,278 | 1,341 | 1,405 | 1,468 | 1,531 | 1,595 | 1,215 |
| 59 | 395.7 | Power Operated Equipment | 746 | 758 | 771 | 783 | 796 | 808 | 821 | 833 | 846 | 858 | 870 | 883 | 895 | 821 |
| 60 | 396.7 | Communication Equipment | 823 | 836 | 848 | 861 | 873 | 886 | 898 | 911 | 923 | 936 | 948 | 961 | 973 | 898 |
| 61 | 397.7 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 28 | 56 | 83 | 111 | 139 | 167 | 194 | 222 | 250 | 96 |
| 62 | 398.7 | Other Tangible Plant | 5,184 | 5,400 | 5,616 | 5,832 | 6,048 | 6,264 | 6,481 | 6,697 | 6,913 | 7,129 | 7,345 | 7,561 | 7,777 | 6,481 |
| 63 | | TOTAL | 1,627,376 | 1,643,382 | 1,659,388 | 1,672,668 | 1,688,772 | 1,704,877 | 1,718,255 | 1,734,427 | 1,750,601 | 1,764,048 | 1,780,290 | 1,796,532 | 1,810,048 | 1,719,282 |
| 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 Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

South Seas
Docket No. 060368-WS
 Projected Test Year Ending 12/31/07

Schedule: A-11
 Page: 1 of 2
 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.

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|--|--------------------|-------------------------------------|-------------------------------------|
| The balances for this system begin with the date that rate base was last established by PSC | | | |
| 1 | 12/31/92 Balance | NA | |
| | 1993 | | |
| 2 | Additions | NA | |
| 3 | Adjustments | NA | |
| 4 | 12/31/93 Balance | NA | 0 |
| | 1994 | | |
| 5 | Additions | NA | |
| 6 | Adjustments | NA | |
| 7 | 12/31/94 Balance | NA | 0 |
| | 1995 | | |
| 8 | Additions | NA | |
| 9 | Adjustments | NA | |
| 10 | 12/31/95 Balance | NA | 0 |
| | 1996 | | |
| 11 | Additions | NA | |
| 12 | Adjustments | NA | |
| 13 | 12/31/96 Balance | NA | 0 |
| | 1997 | | |
| 14 | Additions | NA | |
| 15 | Adjustments | NA | |
| 16 | 12/31/97 Balance | NA | 406,355 |
| | 1998 | | |
| 17 | Additions | NA | 0 |
| 18 | Adjustments | NA | 0 |
| 19 | 12/31/98 Balance | NA | 406,355 |
| | 1999 | | |
| 20 | Additions | NA | 0 |
| 21 | Adjustments | NA | 0 |
| 22 | 12/31/99 Balance | NA | 406,355 |

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

Florida Public Service Commission

South Seas

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

| (1) | (2) | (3) |
|---------------------|------------------------------|------------------------------|
| Line No. | Water Year End Balance | Sewer Year End Balance |
| 2000 | | |
| 23 Additions | NA | 0 |
| 24 Adjustments | NA | 0 |
| 25 12/31/00 Balance | NA | 406,355 |
| 2001 | | |
| 26 Additions | NA | 0 |
| 27 Adjustments | NA | 0 |
| 28 12/31/01 Balance | NA | 406,355 |
| 2002 | | |
| 29 Additions | NA | 0 |
| 30 Adjustments | NA | 0 |
| 31 12/31/02 Balance | NA | 406,355 |
| 2003 | | |
| 32 Additions | NA | 15,000 |
| 33 Adjustments | NA | 0 |
| 34 12/31/03 Balance | NA | 421,355 |
| 2004 | | |
| 35 Additions | NA | 0 |
| 36 Adjustments | NA | 0 |
| 37 12/31/04 Balance | NA | 421,355 |
| 2005 | | |
| 38 Additions | NA | 1,500 |
| 39 Adjustments | NA | 0 |
| 40 12/31/05 Balance | NA | 422,855 |
| 2006 | | |
| 41 Additions | NA | 0 |
| 42 Adjustments | NA | 0 |
| 43 12/31/06 Balance | NA | 422,855 |
| 2007 | | |
| 44 Additions | NA | 0 |
| 45 Adjustments | NA | 0 |
| 46 12/31/07 Balance | NA | 422,855 |

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

South Seas

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

| Line No. | (1) Description | (2) Historical Base Year 2005 | | | (5) Intermediate Year 2006 | | | (8) Projected Rate Year 2007 | | |
|----------------|---------------------------------|-------------------------------|-------------------------|------------|----------------------------|-------------------------|------------|------------------------------|-------------------------|-------------|
| | | Adjusted Balance | (3) Non-Used & Useful % | (4) Amount | Adjusted Balance | (6) Non-Used & Useful % | (7) Amount | Adjusted Balance | (9) Non-Used & Useful % | (10) Amount |
| WATER | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 2 | Meter Fees | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 3 | Main Extension Charge | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 4 | Service Installation Fees | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 5 | Total Cash CIAC | 0 | | 0 | 0 | | 0 | 0 | | 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 | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| SEWER | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 421,470 | 0.00% | 0 | 422,855 | 0.00% | 0 | 422,855 | 0.00% | 0 |
| 14 | Other | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 15 | Main Extension Charge | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | Service Installation Fees | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 17 | Total Cash CIAC | 421,470 | | 0 | 422,855 | | 0 | 422,855 | | 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 | 421,470 | | 0 | 422,855 | | 0 | 422,855 | | 0 |

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: 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 No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 422,855 | 421,470 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash CIAC | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 422,855 | 421,470 |
| 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 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 422,855 | 421,470 |

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 3 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 No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 422,855 | 421,470 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash CIAC | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 422,855 | 421,470 |
| 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 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 421,355 | 422,855 | 421,470 |

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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 No. | (1) Description | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash CIAC | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 |
| 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 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 |

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

South Seas

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 No. | (1) Description | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash CIAC | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 |
| 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 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 | 422,855 |

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

Florida Public Service Commission

South Seas

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.

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|--|--------------------|-------------------------------------|-------------------------------------|
| The balances for this system begin with the date that rate base was last established by PSC | | | |
| 1 | 12/31/92 Balance | NA | |
| | 1993 | | |
| 2 | Additions | NA | |
| 3 | Adjustments | NA | |
| 4 | 12/31/93 Balance | NA | 0 |
| | 1994 | | |
| 5 | Additions | NA | |
| 6 | Adjustments | NA | |
| 7 | 12/31/94 Balance | NA | 0 |
| | 1995 | | |
| 8 | Additions | NA | |
| 9 | Adjustments | NA | |
| 10 | 12/31/95 Balance | NA | 0 |
| | 1996 | | |
| 11 | Additions | NA | |
| 12 | Adjustments | NA | |
| 13 | 12/31/96 Balance | NA | 0 |
| | 1997 | | |
| 14 | Additions | NA | |
| 15 | Adjustments | NA | |
| 16 | 12/31/97 Balance | NA | 406,355 |
| | 1998 | | |
| 17 | Additions | NA | 0 |
| 18 | Adjustments | NA | 0 |
| 19 | 12/31/98 Balance | NA | 406,355 |
| | 1999 | | |
| 20 | Additions | NA | 0 |
| 21 | Adjustments | NA | 0 |
| 22 | 12/31/99 Balance | NA | 406,355 |

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

Florida Public Service Commission

South Seas

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 No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|--------------------|-------------------------------------|-------------------------------------|
| 2000 | | | |
| 23 | Additions | NA | 0 |
| 24 | Adjustments | NA | 0 |
| 25 | 12/31/00 Balance | NA | 406,355 |
| 2001 | | | |
| 26 | Additions | NA | 0 |
| 27 | Adjustments | NA | 0 |
| 28 | 12/31/01 Balance | NA | 406,355 |
| 2002 | | | |
| 29 | Additions | NA | 0 |
| 30 | Adjustments | NA | 0 |
| 31 | 12/31/02 Balance | NA | 406,355 |
| 2003 | | | |
| 32 | Additions | NA | 15,000 |
| 33 | Adjustments | NA | 0 |
| 34 | 12/31/03 Balance | NA | 421,355 |
| 2004 | | | |
| 35 | Additions | NA | 0 |
| 36 | Adjustments | NA | 0 |
| 37 | 12/31/04 Balance | NA | 421,355 |
| 2005 | | | |
| 38 | Additions | NA | 1,500 |
| 39 | Adjustments | NA | (53,756) |
| 40 | 12/31/05 Balance | NA | 369,099 |
| 2006 | | | |
| 41 | Additions | NA | 23,498 |
| 42 | Adjustments | NA | 0 |
| 43 | 12/31/06 Balance | NA | 392,597 |
| 2007 | | | |
| 44 | Additions | NA | 23,068 |
| 45 | Adjustments | NA | 0 |
| 46 | 12/31/07 Balance | NA | 415,664 |

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

South Seas

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-14

Page: 1 of 5

Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Historical Base Year 2005 | | | (5) Intermediate Year 2006 | | | (8) Projected rate Year 2007 | | |
|--------------|---------------------------------|-------------------------------|-------------------------|--------------|----------------------------|-------------------------|------------|------------------------------|-------------------------|-------------|
| | | (3) Adjusted Balance | (4) Non-Used & Useful % | (4) Adjusted | (5) Adjusted Balance | (6) Non-Used & Useful % | (7) Amount | (8) Adjusted Balance | (9) Non-Used & Useful % | (10) Amount |
| WATER | | | | | | | | | | |
| Cash | | | | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 2 | Meter Fees | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 3 | Main Extension Charge | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 4 | Service Installation Fees | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 5 | Total Cash | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| Property | | | | | | | | | | |
| 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 | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 12 | Total Water | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| SEWER | | | | | | | | | | |
| Cash | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 357,009 | 0.00% | 0 | 380,848 | 0.00% | 0 | 404,130 | 0.00% | 0 |
| 14 | Other | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 15 | Main Extension Charge | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | Service Installation Fees | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 17 | Total Cash | 357,009 | | 0 | 380,848 | | 0 | 404,130 | | 0 |
| Property | | | | | | | | | | |
| 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 | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 28 | Total Sewer | 357,009 | | 0 | 380,848 | | 0 | 404,130 | | 0 |

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 5
 Preparer: 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 No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 344,925 | 346,939 | 348,953 | 350,967 | 352,981 | 354,995 | 357,008 | 359,022 | 361,036 | 363,050 | 365,064 | 367,078 | 369,099 | 357,009 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 344,925 | 346,939 | 348,953 | 350,967 | 352,981 | 354,995 | 357,008 | 359,022 | 361,036 | 363,050 | 365,064 | 367,078 | 369,099 | 357,009 |
| 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 |
| 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 | 0 | 0 | 0 |
| 28 | Total Sewer | 344,925 | 346,939 | 348,953 | 350,967 | 352,981 | 354,995 | 357,008 | 359,022 | 361,036 | 363,050 | 365,064 | 367,078 | 369,099 | 357,009 |

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 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 No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 344,925 | 346,939 | 348,953 | 350,967 | 352,981 | 354,995 | 357,008 | 359,022 | 361,036 | 363,050 | 365,064 | 367,078 | 369,099 | 357,009 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 344,925 | 346,939 | 348,953 | 350,967 | 352,981 | 354,995 | 357,008 | 359,022 | 361,036 | 363,050 | 365,064 | 367,078 | 369,099 | 357,009 |
| 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 |
| 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 | 0 | 0 | 0 |
| 28 | Total Sewer | 344,925 | 346,939 | 348,953 | 350,967 | 352,981 | 354,995 | 357,008 | 359,022 | 361,036 | 363,050 | 365,064 | 367,078 | 369,099 | 357,009 |

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 South Seas
 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 No. | (1) Description | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 369,099 | 371,057 | 373,015 | 374,973 | 376,931 | 378,889 | 380,848 | 382,806 | 384,764 | 386,722 | 388,680 | 390,638 | 392,597 | 380,848 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 369,099 | 371,057 | 373,015 | 374,973 | 376,931 | 378,889 | 380,848 | 382,806 | 384,764 | 386,722 | 388,680 | 390,638 | 392,597 | 380,848 |
| 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 |
| 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 | 0 | 0 | 0 |
| 28 | Total Sewer | 369,099 | 371,057 | 373,015 | 374,973 | 376,931 | 378,889 | 380,848 | 382,806 | 384,764 | 386,722 | 388,680 | 390,638 | 392,597 | 380,848 |

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14
 Page: 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 No. | (1) Description | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | Meter Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | T&D Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | Meters/Meter Installation | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | Hydrants | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 392,597 | 394,519 | 396,441 | 398,363 | 400,286 | 402,208 | 404,130 | 406,053 | 407,975 | 409,897 | 411,820 | 413,742 | 415,664 | 404,130 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 392,597 | 394,519 | 396,441 | 398,363 | 400,286 | 402,208 | 404,130 | 406,053 | 407,975 | 409,897 | 411,820 | 413,742 | 415,664 | 404,130 |
| 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 |
| 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 | 0 | 0 | 0 |
| 28 | Total Sewer | 392,597 | 394,519 | 396,441 | 398,363 | 400,286 | 402,208 | 404,130 | 406,053 | 407,975 | 409,897 | 411,820 | 413,742 | 415,664 | 404,130 |

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

South Seas
 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.

| <u>Year</u> | <u>Water Rate</u> | <u>Sewer Rate</u> |
|------------------|-------------------|-------------------|
| effective 1/1/06 | #N/A | 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

South Seas
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.

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the calculation of working capital using the balance sheet method.

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

| Line No. | (1) Description | (2) | (3) | (4) |
|---|---|---|--------------------------------------|--|
| | | Historical Test Year 2005 Average | Intermediate Year 2006 Average | Projected Rate Year 2007 Average |
| Balance Sheet Accounts | | | | |
| For All Systems: | | | | |
| 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) |
| 4 | Materials & Supplies | 9,893 | 0 | 0 |
| 5 | Unbilled Revenues | 642,613 | 695,977 | 891,916 |
| 6 | Prepayments | 126,208 | 133,991 | 140,000 |
| 7 | TOTAL CURRENT ASSETS | <u>2,166,818</u> | <u>2,158,355</u> | <u>2,728,017</u> |
| Less: | | | | |
| 8 | Accounts Payable | 445,567 | 646,110 | 409,615 |
| 9 | Accrued Taxes | (255,913) | 298,129 | 693,933 |
| 10 | Accrued Interest | 12,822 | 14,193 | 17,385 |
| 11 | Misc. Current & Accrued Liabilities | 444,996 | 395,963 | 406,834 |
| 12 | TOTAL CURRENT & ACC. LIABILITIES | <u>647,472</u> | <u>1,354,396</u> | <u>1,527,768</u> |
| Total Working Capital Balance Sheet | | | | |
| 13 | Accounts- All Systems | <u>1,519,346</u> | <u>803,960</u> | <u>1,200,249</u> |
| Allocation for this System: | | | | |
| Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.. | | | | |
| 14 | Allocation Percentage - Water | 0.000% | 0.000% | 0.000% |
| 15 | Assets Allocated - Water (line 7 x line 14) | 0 | 0 | 0 |
| 16 | Liabilities Allocated - Water (line 12 x line 14) | 0 | 0 | 0 |
| 17 | Allocation Percentage - Sewer | 0.173% | 0.173% | 0.173% |
| 18 | Assets Allocated - Sewer (line 7 x line 17) | 3,741 | 3,726 | 4,710 |
| 19 | Liabilities Allocated - Sewer (line 12 x line 17) | 1,118 | 2,338 | 2,638 |
| Direct Assignment of CWC Accounts: | | | | |
| Deferred Rate Case Expense | | | | |
| 20 | Water | 0 | 0 | 0 |
| 21 | Sewer | 521 | 1,693 | 3,758 |
| Other Regulatory Assets | | | | |
| 22 | Water | 0 | 0 | 0 |
| 23 | Sewer | 0 | 0 | 0 |
| Other Deferred Debits | | | | |
| 24 | Water | 0 | 0 | 0 |
| 25 | Sewer | 8,233 | 7,082 | 4,811 |
| Total Balance Sheet CWC-this system | | | | |
| 26 | Water (Lines 15-16+20+22+24) | <u>0</u> | <u>0</u> | <u>0</u> |
| 27 | Sewer (Lines 18-19+21+23+25) | <u>11,377</u> | <u>10,163</u> | <u>10,641</u> |

Supporting Schedules: A-18, A-19

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**South Seas
NET OPERATING INCOME**

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
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Schedule of Water Net Operating Income

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-1

Page: 1 of 1

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.

| Line No. | (1) Description | (2) Per Books 2005 | (3) Utility Test Year Adjustment | (4) Adjusted Test Year 2005 | (5) Adjustments 2005-06 | (6) Adjusted Intermd. Yr 2006 | (7) Adjustments 2006-07 | (8) Adjusted Rate Year 2007 | (9) Requested Revenue Adjustment | (10) Requested Annual Revenues | (11) Supporting Schedules |
|----------|--------------------------------------|-----------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------------|----------------------------|--------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| 1 | OPERATING REVENUES | NA | NA | NA | NA | NA | NA | NA | NA | NA | B-4 |
| 2 | Operation & Maintenance | NA | NA | NA | NA | NA | NA | NA | NA | NA | B-5 |
| 3 | Depreciation, net of CIAC Amort.,U&U | NA | NA | NA | NA | NA | NA | NA | NA | NA | B-13 |
| 4 | Amortization | NA | NA | NA | NA | NA | NA | NA | NA | NA | B-3 |
| 5 | Taxes Other Than Income | NA | NA | NA | NA | NA | NA | NA | NA | NA | B-15 |
| 6 | Provision for Income Taxes | NA | NA | NA | NA | NA | NA | NA | NA | NA | C-1 |
| 7 | OPERATING EXPENSES | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 8 | NET OPERATING INCOME | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 9 | RATE BASE | NA | NA | NA | NA | NA | NA | NA | NA | NA | A-1 |
| 10 | RATE OF RETURN | NA | | NA | | | | | | NA | |

Schedule of Sewer Net Operating Income

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Schedule: B-2
Page: 1 of 1
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.

| Line No. | (1) Description | (2) Per Books 2005 | (3) Utility Test Year Adjustment | (4) Adjusted Test Year 2005 | (5) Adjustments 2005-06 | (6) Adjusted Intermd. Yr 2006 | (7) Adjustments 2006-07 | (8) Adjusted Rate Year 2007 | (9) Requested Revenue Adjustment | (10) Requested Annual Revenues | (11) Supporting Schedules |
|----------|--------------------------------------|-----------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------------|----------------------------|--------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| 1 | OPERATING REVENUES | 248,243 | 5,280 | 253,522 | 4,584 | 258,106 | 0 | 258,106 | 494,753 | 752,860 | B-4 |
| 2 | Operation & Maintenance | 257,083 | 31,337 | 288,420 | (37,975) | 250,446 | 41,662 | 292,108 | 7,307 | 299,415 | B-6 |
| 3 | Depreciation, net of CIAC Amort.,U&U | 111,215 | 52,368 | 163,583 | (19,002) | 144,581 | 26,199 | 170,780 | 0 | 170,780 | B-14 |
| 4 | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | B-3 |
| 5 | Taxes Other Than Income | 27,250 | 0 | 27,250 | 10,000 | 37,251 | 8,761 | 46,011 | 22,264 | 68,275 | B-15 |
| 6 | Provision for Income Taxes | (64,813) | 43,328 | (21,485) | 3,168 | (18,317) | (35,374) | (53,691) | 120,210 | 66,518 | C-1 |
| 7 | OPERATING EXPENSES | 330,736 | 127,033 | 457,769 | (43,808) | 413,961 | 41,247 | 455,208 | 149,780 | 604,989 | |
| 8 | NET OPERATING INCOME | (82,494) | (121,753) | (204,247) | 48,392 | (155,855) | (41,247) | (197,102) | 344,973 | 147,871 | |
| 9 | RATE BASE | 1,362,626 | 1,674 | 1,364,300 | (22,200) | 1,342,100 | 411,839 | 1,753,939 | | 1,753,939 | A-2 |
| 10 | RATE OF RETURN | -6.05% | | -14.97% | | | | | | 8.43% | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-3
 Page: 1 of 5
 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.

| Line No. | (1) Description | (2) Water | (3) Sewer | (4) Supporting Schedules |
|--------------------------------------|--|--|--------------|-----------------------------|
| UTILITY TEST YEAR ADJUSTMENTS - 2005 | | | | |
| 1 | A. REVENUES | | | E-2 |
| 2 | To reconcile booked revenues with billing analysis | NA | 5,280 | |
| 3 | TOTAL | NA | 5,280 | |
| 4 | | | | |
| 5 | B. OPERATIONS & MAINTENANCE | | | B-5, B-6 |
| 6 | Materials & Supplies | Remove non-recurring hurricane expense from prior periods. | 16,920 | |
| 7 | Contractual Services - Legal | 2004 Accrual true up - Non-recurring | 120 | |
| 8 | Contractual Services - Other | Remove non-recurring hurricane expense from prior periods. | 11,562 | |
| 9 | Transportation Expenses | Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund. | 145 | |
| 10 | Bad Debt Expense | Out of Period Bad Debt accrual true-up | 1,860 | |
| 11 | Miscellaneous Expense | Non-recurring transfer from Parent to Utility | 730 | |
| 12 | TOTAL | NA | 31,337 | |
| 13 | | | | |
| 14 | C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) | | | B-13, B-14 |
| 15 | UPIS depreciation based on adjusted plant balances and PSC lives | NA | 33,647 | |
| 16 | CIAC amortization based on adjusted balances and rates based on PSC UPIS lives | NA | 18,721 | |
| 17 | TOTAL | NA | 52,368 | |
| 18 | | | | |
| 19 | D. AMORTIZATION | | | |
| 20 | - | NA | 0 | |
| 21 | - | NA | 0 | |
| 22 | TOTAL | NA | 0 | |
| 23 | | | | |
| 24 | E. TAXES OTHER THAN INCOME TAX | | | B-15 |
| 25 | 1. Payroll tax adjustment | NA | 0 | |
| 26 | 2. Property Tax adjustment for Future Use plant | NA | 0 | |
| 27 | TOTAL | NA | 0 | |
| 28 | | | | |
| 29 | F. INCOME TAXES | | | |
| 30 | 1. Income tax impact of the adjustments to per book income | NA | 43,328 | C-1 |
| 31 | TOTAL | NA | 43,328 | |
| 32 | | | | |
| 33 | TOTAL INCOME ADJUSTMENTS | NA | 132,313 | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

South Seas
 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 No. | (1) Description | (2) 2006 Water | (3) 2006 Sewer | (4) Supporting Schedules |
|--------------------------------------|---|----------------------|----------------------|--------------------------------|
| UTILITY TEST YEAR ADJUSTMENTS - 2006 | | | | |
| 1 | A. REVENUES | | | E-2, E-13 |
| 2 | Customer growth | NA | 4,584 | |
| 3 | TOTAL | NA | 4,584 | |
| 4 | | | | |
| 5 | B. OPERATIONS & MAINTENANCE | | | B-5, B-6 |
| 6 | Salaries & Wages - Employees | NA | (5,910) | |
| 7 | Salaries & Wages - Officers, Exec. | NA | 31 | |
| 8 | Employee Pensions & Benefits | NA | (663) | |
| 9 | Purchased Water / Sewer Treatment | NA | (5,432) | |
| 10 | Sludge Removal Expense | NA | (44,593) | |
| 11 | Purchased Power | NA | 8,261 | |
| 12 | Fuel for Purchased Power | NA | 2,394 | |
| 13 | Chemicals | NA | (713) | |
| 14 | Materials & Supplies | NA | (6,666) | |
| 15 | Contractual Services - Engineering | NA | (3,008) | |
| 16 | Contractual Services - Accounting | NA | (461) | |
| 17 | Contractual Services - Legal | NA | 2,851 | |
| 18 | Contractual Services - Mgmt. Fees | NA | (903) | |
| 19 | Contractual Services - Testing | NA | 10,029 | |
| 20 | Contractual Services - Other | NA | 10,378 | |
| 21 | Rental of Building/Real Prop. | NA | 11 | |
| 22 | Rental of Equipment | NA | 149 | |
| 23 | Transportation Expenses | NA | (2,778) | |
| 24 | Insurance - Vehicle | NA | (1) | |
| 25 | Insurance - General Liability | NA | 59 | |
| 26 | Insurance - Workman's Comp. | NA | (29) | |
| 27 | Insurance - Other | NA | (34) | |
| 28 | Advertising Expense | NA | (0) | |
| 29 | Reg. Comm. Exp. - Rate Case Amort. | NA | 0 | |
| 30 | Reg. Comm. Exp. - Rate Case Other | NA | 0 | |
| 31 | Bad Debt Expense | NA | (6,890) | |
| 32 | Miscellaneous Expense | NA | 127 | |
| 33 | Non-recurring 2005 Bonus True-up | NA | 132 | |
| 34 | Purchased Power Rate Increase Pass Through | NA | 5,673 | |
| 35 | Non-recurring 2005 Miscellaneous Expense reclassifications | NA | 10 | |
| 36 | TOTAL | NA | (37,975) | |
| 37 | | | | |
| 38 | C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) | | | B-13, B-14 |
| 39 | Depreciation expense adjusted for plant additions and retirements | NA | (19,677) | |
| 40 | CIAC amortization adjusted for additional contributions | NA | 675 | |
| 41 | TOTAL | NA | (19,002) | |
| 42 | | | | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [] Projected [X]

Schedule: B-3

Page: 3 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 No. | (1) Description | (2) 2006 Water | (3) 2006 Sewer | (4) Supporting Schedules |
|----------|--|----------------------|----------------------|--------------------------------|
| 43 | D. AMORTIZATION | | | |
| 44 | | NA | 0 | |
| 45 | - | NA | 0 | |
| 46 | TOTAL | NA | 0 | |
| 47 | | | | |
| 48 | E. TAXES OTHER THAN INCOME TAX | | | B-15 |
| 49 | 1. RAF on revenue from customer growth and rate index | NA | 206 | |
| 50 | 2. Payroll tax adjustment | NA | (476) | |
| 51 | 3. Property taxes associated with plant additions | NA | 10,270 | |
| 52 | 4. Property Tax adjustment for Future Use plant | NA | 0 | |
| 53 | TOTAL | NA | 10,000 | |
| 54 | | | | |
| 55 | F. INCOME TAXES | | | C-1 |
| 56 | 1. Income tax impact of the adjustments to per book income | NA | 3,168 | |
| 57 | TOTAL | NA | 3,168 | |
| 58 | | | | |
| 59 | TOTAL INCOME ADJUSTMENTS | NA | (39,225) | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

South Seas

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 No. | (1) Description | (2) 2007 Water | (3) 2007 Sewer | (4) Supporting Schedules |
|--------------------------------------|--|--|----------------------|--------------------------------|
| UTILITY TEST YEAR ADJUSTMENTS - 2007 | | | | |
| 1 | A. REVENUES | | | E-13 |
| 2 | Customer growth | NA | 0 | |
| 3 | TOTAL | NA | 0 | |
| 4 | | | | |
| 5 | B. OPERATIONS & MAINTENANCE | | | B-5, B-6 |
| 6 | Salaries & Wages - Employees | Adj. to include filling open positions and to add | NA | 11,151 |
| 7 | Salaries & Wages - Officers, Exec. | Adj. to include filling open positions and to add | NA | (35) |
| 8 | Employee Pensions & Benefits | Adj. to include filling open positions and to add | NA | 2,694 |
| 9 | Purchased Water / Sewer Treatment | Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer | NA | 130 |
| 10 | Sludge Removal Expense | Adj. to '07plan, alloc'd by ERCs, increase 19.286% | NA | 3,488 |
| 11 | Purchased Power | Adj. to '07plan, alloc'd by ERCs, increase 14.219% | NA | 962 |
| 12 | Fuel for Purchased Power | Adj. to '07plan, alloc'd by ERCs, increase 14.219% | NA | 411 |
| 13 | Chemicals | Adj. to '07plan, alloc'd by ERCs, increase 8.271% | NA | 889 |
| 14 | Materials & Supplies | Adj. to '07plan, alloc'd by ERCs, increase 17.589% | NA | 955 |
| 15 | Contractual Services - Engineering | Adj. to '07plan, alloc'd by ERCs, increase 0.757% | NA | 71 |
| 16 | Contractual Services - Accounting | Adj. to '07plan, alloc'd by ERCs, increase 0.757% | NA | 7 |
| 17 | Contractual Services - Legal | Adj. to '07plan, alloc'd by ERCs, increase 0.757% | NA | 169 |
| 18 | Contractual Services - Mgmt. Fees | Adj. to '07plan, alloc'd by ERCs, increase 13.351% | NA | 164 |
| 19 | Contractual Services - Testing | Adj. to '07plan, alloc'd by ERCs, increase 0.757% | NA | 333 |
| 20 | Contractual Services - Other | Adj. to '07plan, alloc'd by ERCs, increase 0.757% | NA | 172 |
| 21 | Rental of Building/Real Prop. | Adj. to '07plan, alloc'd by ERCs, increase 1.755% | NA | 12 |
| 22 | Rental of Equipment | Adj. to '07plan, alloc'd by ERCs, increase 1.755% | NA | 62 |
| 23 | Transportation Expenses | Adj. to '07plan, alloc'd by ERCs, increase 29.843% | NA | 167 |
| 24 | Insurance - Vehicle | Adj. to '07plan, alloc'd by ERCs, increase 7.195% | NA | 7 |
| 25 | Insurance - General Liability | Adj. to '07plan, alloc'd by ERCs, increase 7.195% | NA | 19 |
| 26 | Insurance - Workman's Comp. | Adj. to '07plan, alloc'd by ERCs, increase 7.195% | NA | 5 |
| 27 | Insurance - Other | Adj. to '07plan, alloc'd by ERCs, increase 7.195% | NA | 0 |
| 28 | Advertising Expense | Adj. to '07plan, allocated by ERCs. | NA | 0 |
| 29 | Reg. Comm. Exp. - Rate Case Amort. | See MFR Schedule B-12 | NA | 0 |
| 30 | Reg. Comm. Exp. - Rate Case Other | None | NA | 0 |
| 31 | Bad Debt Expense | Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. | NA | 1,943 |
| 32 | Miscellaneous Expense | Adj. to '07plan, alloc'd by ERCs, increase 2.571% | NA | 1,505 |
| 33 | Non-recurring 2005 Bonus True-up | | NA | 136 |
| 34 | Purchased Power Rate Increase Pass Through | | NA | 5,844 |
| 35 | Contractual Services - Other | Customer Call Center conversion | NA | 3,242 |
| 36 | Reg. Comm. Exp. - Rate Case Amort. | | NA | 7,452 |
| 37 | Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion | | NA | (291) |
| 38 | TOTAL | | NA | 41,662 |
| 39 | | | | |
| 40 | C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) | | | B-13, B-14 |
| 41 | Depreciation expense adjusted for plant additions and retirements | | NA | 25,769 |
| 42 | CIAC amortization adjusted for additional contributions | | NA | 430 |
| 43 | TOTAL | | NA | 26,199 |
| 44 | | | | |
| 45 | D. AMORTIZATION | | | |
| 46 | - | NA | 0 | |
| 47 | - | NA | 0 | |
| 48 | TOTAL | NA | 0 | |
| 49 | | | | |
| 50 | E. TAXES OTHER THAN INCOME TAX | | | B-15 |
| 51 | 1. RAF on revenue from customer growth and rate index | NA | 0 | |
| 52 | 2. Payroll tax adjustment | NA | 932 | |
| 53 | 3. Property taxes associated with plant additions | NA | 7,829 | |
| 54 | 4. Property Tax adjustment for Future Use plant | NA | 0 | |
| 55 | TOTAL | NA | 8,761 | |
| 56 | | | | |
| 57 | F. INCOME TAXES | | | |
| 58 | 1. Income tax impact of the adjustments to per book income | NA | (35,374) | C-1 |
| 59 | TOTAL | NA | (35,374) | |
| 60 | | | | |
| 61 | TOTAL INCOME ADJUSTMENTS | NA | 41,248 | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/07

Historical [] Projected [X]

Schedule: B-3

Page: 5 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 No. | (1) Description | (2) 2007 Water | (3) 2007 Sewer | (4) Supporting Schedules |
|--|---|----------------------|----------------------|--------------------------------|
| UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007 | | | | |
| 1 | NET OPERATING REVENUE | | | |
| 2 | Required Revenue Adjustment | NA | 494,753 | |
| 3 | | | | |
| 4 | OPERATION & MAINTENANCE EXPENSE | | | |
| 5 | Bad Debt Adjustment Due To Proposed Rate Increase | NA | 7,307 | |
| 6 | | | | |
| 7 | TAXES OTHER THAN INCOME TAX | | | |
| 8 | RAF on Revenue Adjustment @ | 4.50% NA | 22,264 | |
| 9 | | | | |
| 10 | INCOME TAX ADJUSTMENT | | | |
| 11 | Rate Year Revenue at Present Rates | NA | 258,106 | |
| 12 | Plus Required Revenue Adjustment | NA | 494,753 | |
| 13 | Rate Year Revenue at Proposed Rates | NA | 752,860 | |
| 14 | | | | |
| 15 | Less Operating Expenses Before Income Taxes | NA | (538,470) | |
| 16 | Less Interest Expense | NA | (41,965) | |
| 17 | Taxable Income | NA | 172,424 | |
| 18 | Income Tax at Composite Rate of | 38.58% NA | 66,513 | |
| 19 | Less Income Tax at Present Rates | NA | 53,691 | |
| 20 | | | | |
| 21 | Income Tax Adjustment | NA | 120,204 | |

Test Year Operating Revenues

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

Florida Public Service Commission

Schedule: B-4
 Page: 1 of 1
 Preparer: Jack Schreyer

Historical [X] Projected []

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

| Line No. | (1) WATER | | (3) SEWER | |
|----------|----------------------------------|----------------------------------|--|----------------------------------|
| | Account No. and Description | Revenues | Account No. and Description | Revenues |
| 1 | WATER SALES | | SEWER SALES | |
| 2 | 460 | Unmetered Water Revenue | 521.1 | Flat Rate - Residential 35,374 |
| 3 | 461.1 | Metered - Residential NA | 521.2 | Flat Rate - Commercial |
| 4 | 461.2 | Metered - Commercial NA | 521.3 | Flat Rate - Industrial |
| 5 | 461.3 | Metered - Industrial | 521.4 | Flat Rate - Public Authorities |
| 6 | 461.4 | Metered - Public Authorities | 521.5 | Flat Rate - Multi-Family |
| 7 | 461.5 | Metered - Multi-Family NA | 521.6 | Flat Rate - Other |
| 8 | 462.1 | Public Fire Protection NA | 522.1 | Measured - Residential 17,048 |
| 9 | 462.2 | Private Fire Protection | 522.2 | Measured - Commercial 201,055 |
| 10 | 464 | Other Sales - Public Authorities | 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 NA | 524 | Revenues From Other Systems |
| 15 | | | 525 | Interdepartmental Sales |
| 16 | | | 526 | Effluent |
| 17 | | | 527 | Unbilled Revenues 0 |
| 18 | TOTAL WATER SALES 0 | | TOTAL SEWER SALES 253,477 | |
| 19 | | | | |
| 20 | OTHER WATER REVENUES | | OTHER SEWER REVENUES | |
| 21 | 470 | Forfeited Discounts | 531 | Sale Of Sludge |
| 22 | 471 | Misc. Service Revenues NA | 532 | Forfeited Discounts |
| 23 | 472 | Rents From Water Property | 534 | Rents From Sewer Property |
| 24 | 473 | Interdepartmental Rents | 535 | Interdepartmental Rents |
| 25 | 474 | Other Water Revenues NA | 536 | Other Sewer Revenues 45 |
| 26 | TOTAL OTHER WATER REVENUES 0 | | TOTAL OTHER SEWER REVENUES 45 | |
| 27 | | | | |
| 28 | TOTAL WATER OPERATING REVENUES 0 | | TOTAL SEWER OPERATING REVENUES 253,522 | |

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Historical [X] Projected []

Schedule: B-5

Page: 1 of 4

Preparer: Jack Schreyer

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

| Line No. | (1) Account No. and Name | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|----------|--|-------------------|---------------------|------------------|------------------|-------------------------------------|---------------------|------------------|------------------|-------------------------------------|---------------------|------------------|
| | | 2005 Per Books | 2005 Adjustments | 2005 Adjusted | 2006 Forecast | 2005-06 Forecast Incr (5)-(4) | 2006 Adjustments | 2006 Adjusted | 2007 Budgeted | 2006-07 Forecast Incr (9)-(8) | 2007 Adjustments | 2007 Adjusted |
| 1 | 601 Salaries & Wages - Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 603 Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 631 Contractual Services - Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Testing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 636 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 650 Transportation Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 657 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 658 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 659 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 25 | 670 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 675 Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Florida Public Service Commission

Detail of Operation & Maintenance Expenses By Month - Water

Schedule: B-5
 Page: 2 of 4
 Preparer: Jack Schreyer

South Seas
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

| Line No. | Account No. and Name | 2005 | | | | | | | | | | | | (14) Total Annual | | | | | | | | | | |
|----------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------------------|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | (1) Jan | (2) Feb | (3) Mar | (4) Apr | (5) May | (6) Jun | (7) Jul | (8) Aug | (9) Sep | (10) Oct | (11) Nov | (12) Dec | | (13) 2005 Dec | | | | | | | | | |
| 1 | 601 Salaries & Wages - Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | 603 Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 631 Contractual Services - Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Testing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 636 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 650 Transportation Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 657 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 658 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 659 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 670 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 675 Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

South Seas
 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).

| Line No. | (1) Account No. and Name | (2) 2006 Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) 2006 Dec | (14) Total Forecast Annual |
|----------|--|--------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|---------------------|-------------------------------------|
| 1 | 601 Salaries & Wages - Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 603 Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 631 Contractual Services - Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Testing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 636 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 650 Transportation Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 657 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 658 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 659 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 675 Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-5

Page: 4 of 4

Preparer: Jack Schreyer

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

| Line No. | (1) Account No. and Name | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total Budgeted Annual |
| 1 | 601 Salaries & Wages - Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 603 Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 631 Contractual Services - Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Testing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 636 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 650 Transportation Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 657 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 658 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 659 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 675 Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Historical [X] Projected [X]

Schedule: B-6

Page: 1 of 4

Preparer: Jack Schreyer

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|----------|--|-------------------|---------------------|------------------|------------------|-------------------------------------|---------------------|------------------|------------------|-------------------------------------|---------------------|------------------|------|
| | | 2005 Per Books | 2005 Adjustments | 2005 Adjusted | 2006 Forecast | 2005-06 Forecast Incr (5)-(4) | 2006 Adjustments | 2006 Adjusted | 2007 Budgeted | 2006-07 Forecast Incr (9)-(8) | 2007 Adjustments | 2007 Adjusted | |
| 1 | 701 Salaries & Wages - Employees | 72,530 | 0 | 72,530 | 66,620 | (5,910) | 132 | 66,752 | 77,903 | 11,151 | 136 | 78,039 | |
| 2 | 703 Salaries & Wages - Officers, Exec. | 81 | 0 | 81 | 112 | 31 | 0 | 112 | 77 | (35) | 0 | 77 | |
| 3 | 704 Employee Pensions & Benefits | 20,578 | 0 | 20,578 | 19,915 | (663) | 0 | 19,915 | 22,609 | 2,694 | 0 | 22,609 | |
| 4 | 710 Purchased Sewage Treatment | 6,056 | 0 | 6,056 | 624 | (5,432) | 0 | 624 | 754 | 130 | 0 | 754 | |
| 5 | 711 Sludge Removal Expense | 62,579 | 0 | 62,579 | 17,986 | (44,593) | 0 | 17,986 | 21,475 | 3,488 | 0 | 21,475 | |
| 6 | 715 Purchased Power | 37,991 | 0 | 37,991 | 46,252 | 8,261 | 5,673 | 51,925 | 52,887 | 962 | 5,844 | 58,730 | |
| 7 | 716 Fuel for Power Production | 2 | 0 | 2 | 2,396 | 2,394 | 0 | 2,396 | 2,806 | 411 | 0 | 2,806 | |
| 8 | 718 Chemicals | 11,295 | 0 | 11,295 | 10,582 | (713) | 0 | 10,582 | 11,472 | 889 | 0 | 11,472 | |
| 9 | 720 Materials & Supplies | (4,824) | 16,920 | 12,095 | 5,429 | (6,666) | 0 | 5,429 | 6,384 | 955 | 0 | 6,384 | |
| 10 | 731 Contractual Services - Engineering | 8,418 | 0 | 8,418 | 5,410 | (3,008) | 0 | 5,410 | 5,481 | 71 | 0 | 5,481 | |
| 11 | 732 Contractual Services - Accounting | 729 | 0 | 729 | 268 | (461) | 0 | 268 | 275 | 7 | 0 | 275 | |
| 12 | 733 Contractual Services - Legal | (111) | 120 | 9 | 2,860 | 2,851 | 0 | 2,860 | 3,029 | 169 | 0 | 3,029 | |
| 13 | 734 Contractual Services - Mgmt. Fees | 1,983 | 0 | 1,983 | 1,080 | (903) | 0 | 1,080 | 1,244 | 164 | 0 | 1,244 | |
| 14 | 735 Contractual Services - Testing | 30,436 | 0 | 30,436 | 40,465 | 10,029 | 0 | 40,465 | 40,798 | 333 | 0 | 40,798 | |
| 15 | 736 Contractual Services - Other | (784) | 11,562 | 10,778 | 21,156 | 10,378 | 0 | 21,156 | 21,328 | 172 | 3,242 | 24,570 | |
| 16 | 741 Rental of Building/Real Prop. | 44 | 0 | 44 | 55 | 11 | 0 | 55 | 67 | 12 | 0 | 67 | |
| 17 | 742 Rental of Equipment | 150 | 0 | 150 | 299 | 149 | 0 | 299 | 361 | 62 | 0 | 361 | |
| 18 | 750 Transportation Expenses | 3,195 | 145 | 3,340 | 562 | (2,778) | 0 | 562 | 729 | 167 | 0 | 729 | |
| 19 | 756 Insurance - Vehicle | 51 | 0 | 51 | 50 | (1) | 0 | 50 | 57 | 7 | 0 | 57 | |
| 20 | 757 Insurance - General Liability | 101 | 0 | 101 | 161 | 59 | 0 | 161 | 179 | 19 | 0 | 179 | |
| 21 | 758 Insurance - Workman's Comp. | 76 | 0 | 76 | 47 | (29) | 0 | 47 | 53 | 5 | 0 | 53 | |
| 22 | 759 Insurance - Other | 76 | 0 | 76 | 42 | (34) | 0 | 42 | 42 | 0 | 0 | 42 | |
| 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 | 7,452 | 7,452 | |
| 25 | 767 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 | 770 Bad Debt Expense | 0 | 1,860 | 1,860 | (5,030) | (6,890) | 0 | (5,030) | (3,087) | 1,943 | 0 | (3,087) | |
| 27 | 775 Miscellaneous Expense | 6,432 | 730 | 7,162 | 7,289 | 127 | 10 | 7,299 | 8,804 | 1,505 | (291) | 8,513 | |
| 28 | TOTAL SEWER O & M EXPENSES | 257,083 | 31,337 | 288,420 | 244,630 | (43,791) | 5,816 | 250,446 | 275,725 | 25,279 | 16,383 | 292,108 | |

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-6

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).

| Line No. | Account No. and Name | 2005 | | | | | | | | | | | | Total Annual |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2005 Dec | |
| 1 | 701 Salaries & Wages - Employees | 5,274 | 6,329 | 7,415 | 4,472 | 6,456 | 4,731 | 5,673 | 6,700 | 4,458 | 5,596 | 5,945 | 7,481 | 72,530 |
| 2 | 703 Salaries & Wages - Officers, Exec. | 0 | 10 | 15 | 12 | 12 | 14 | 12 | 10 | 13 | 11 | 12 | (40) | 81 |
| 3 | 704 Employee Pensions & Benefits | 2,012 | 1,985 | 2,053 | 2,058 | 2,143 | 1,359 | 1,368 | 1,964 | 1,419 | 1,664 | 2,042 | 510 | 20,578 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 46 | 17 | 16 | 35 | 24 | 0 | 25 | 14 | 2,408 | 3,470 | 6,056 |
| 5 | 711 Sludge Removal Expense | 4,200 | 0 | 93 | 35 | 33 | 70 | 47 | 0 | 51 | 29 | 57,954 | 66 | 62,579 |
| 6 | 715 Purchased Power | 2,411 | 2,332 | 2,564 | 2,669 | 2,453 | 2,860 | 3,627 | 4,019 | 3,997 | 4,068 | 3,934 | 3,057 | 37,991 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 8 | 718 Chemicals | 184 | 541 | 723 | 521 | 691 | 1,385 | 672 | 1,385 | 2,033 | 478 | 964 | 1,717 | 11,295 |
| 9 | 720 Materials & Supplies | 278 | 107 | 1,863 | 1,032 | 240 | 1,867 | 995 | 1,885 | 1,260 | 507 | (16,372) | 1,514 | (4,824) |
| 10 | 731 Contractual Services - Engineering | 0 | 0 | 191 | 1,020 | 290 | 191 | 564 | 844 | 944 | 997 | 1,727 | 1,648 | 8,418 |
| 11 | 732 Contractual Services - Accounting | 0 | 10 | 22 | 15 | 14 | 270 | 58 | 52 | 113 | 50 | 58 | 66 | 729 |
| 12 | 733 Contractual Services - Legal | 0 | 0 | (118) | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | (111) |
| 13 | 734 Contractual Services - Mgmt. Fees | 0 | 100 | 218 | 160 | 181 | 193 | 172 | 170 | 148 | 180 | 235 | 226 | 1,983 |
| 14 | 735 Contractual Services - Testing | 1,095 | 3,296 | 2,747 | 2,404 | 3,069 | 2,819 | 2,064 | 2,580 | 1,495 | 2,367 | 1,980 | 4,519 | 30,436 |
| 15 | 736 Contractual Services - Other | 52 | 646 | 182 | 1,297 | 2,492 | 1,002 | 248 | 1,425 | (62) | 1,060 | (10,915) | 1,790 | (784) |
| 16 | 741 Rental of Building/Real Prop. | 0 | 0 | 9 | 3 | 3 | 7 | 4 | 0 | 5 | 3 | 4 | 6 | 44 |
| 17 | 742 Rental of Equipment | 0 | 0 | 4 | 131 | 1 | 3 | 2 | 0 | 2 | 1 | 2 | 3 | 150 |
| 18 | 750 Transportation Expenses | 0 | 364 | 83 | 362 | 270 | 74 | 420 | 62 | 793 | 304 | 391 | 72 | 3,195 |
| 19 | 756 Insurance - Vehicle | 0 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 51 |
| 20 | 757 Insurance - General Liability | 0 | 8 | 11 | 9 | 9 | 10 | 9 | 8 | 9 | 9 | 9 | 10 | 101 |
| 21 | 758 Insurance - Workman's Comp. | 0 | 6 | 8 | 7 | 7 | 8 | 7 | 6 | 7 | 7 | 7 | 7 | 76 |
| 22 | 759 Insurance - Other | 0 | 6 | 8 | 7 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 76 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 775 Miscellaneous Expense | 654 | 643 | 564 | 754 | 474 | 447 | 1,060 | 450 | 196 | 257 | 217 | 716 | 6,432 |
| 28 | TOTAL SEWER O & M EXPENSES | 16,160 | 16,387 | 18,706 | 16,990 | 18,865 | 17,358 | 17,044 | 21,570 | 18,920 | 17,614 | 50,616 | 26,853 | 257,083 |

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-6
 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).

| Line No. | (1) Account No. and Name | (2) - (13) | | | | | | | | | | | | (14) Total Annual |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| | | 2006 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2006 Dec | |
| 1 | 701 Salaries & Wages - Employees | 3,222 | 4,937 | 5,957 | 5,318 | 6,424 | 6,425 | 3,919 | 6,446 | 5,885 | 6,176 | 6,169 | 5,742 | 66,620 |
| 2 | 703 Salaries & Wages - Officers, Exec. | 12 | 12 | (10) | 12 | 10 | 12 | 13 | 11 | 11 | 12 | 11 | 5 | 112 |
| 3 | 704 Employee Pensions & Benefits | 1,010 | 1,639 | 2,519 | 1,977 | 1,993 | 1,948 | 2,054 | 1,380 | 1,352 | 1,369 | 1,366 | 1,308 | 19,915 |
| 4 | 710 Purchased Sewage Treatment | 22 | 16 | 20 | 20 | 3 | 20 | 29 | 113 | 109 | 116 | 112 | 45 | 624 |
| 5 | 711 Sludge Removal Expense | 44 | 31 | 40 | 40 | 6 | 14,040 | 59 | 785 | 791 | 766 | 759 | 624 | 17,986 |
| 6 | 715 Purchased Power | 4,737 | 4,743 | 3,589 | 4,455 | 3,889 | 4,148 | 4,617 | 3,309 | 3,381 | 3,166 | 3,161 | 3,057 | 46,252 |
| 7 | 716 Fuel for Power Production | 38 | 27 | 34 | 34 | 5 | 34 | 1,375 | 193 | 186 | 199 | 193 | 78 | 2,396 |
| 8 | 718 Chemicals | 4 | 765 | 673 | 834 | 1,120 | 1,534 | 1,779 | 739 | 781 | 786 | 789 | 779 | 10,582 |
| 9 | 720 Materials & Supplies | 278 | 465 | 798 | 1,260 | 714 | 634 | 1,101 | 36 | 37 | 35 | 35 | 34 | 5,429 |
| 10 | 731 Contractual Services - Engineering | 977 | 945 | 86 | 476 | 1,832 | 596 | 349 | 33 | 32 | 34 | 33 | 15 | 5,410 |
| 11 | 732 Contractual Services - Accounting | 12 | 51 | 31 | 31 | 14 | 31 | 31 | 14 | 15 | 14 | 13 | 11 | 268 |
| 12 | 733 Contractual Services - Legal | 26 | 18 | 23 | 23 | 2,135 | 23 | 34 | 132 | 127 | 135 | 131 | 53 | 2,860 |
| 13 | 734 Contractual Services - Mgmt. Fees | 132 | 139 | 131 | 125 | 137 | 145 | 72 | 45 | 44 | 47 | 45 | 18 | 1,080 |
| 14 | 735 Contractual Services - Testing | 2,140 | 4,349 | 3,868 | 4,576 | 3,992 | 2,119 | 7,044 | 2,534 | 2,596 | 2,421 | 2,420 | 2,408 | 40,465 |
| 15 | 736 Contractual Services - Other | 964 | 949 | 213 | 528 | 2,829 | 208 | 11,176 | 879 | 900 | 839 | 839 | 833 | 21,156 |
| 16 | 741 Rental of Building/Real Prop. | 2 | 1 | 2 | 2 | 0 | 2 | 3 | 10 | 10 | 10 | 10 | 4 | 55 |
| 17 | 742 Rental of Equipment | 10 | 7 | 10 | 10 | 1 | 9 | 14 | 54 | 52 | 55 | 54 | 22 | 299 |
| 18 | 750 Transportation Expenses | 69 | 69 | 362 | 31 | 0 | 16 | 1 | 3 | 3 | 4 | 3 | 1 | 562 |
| 19 | 756 Insurance - Vehicle | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 6 | 6 | 7 | 6 | 3 | 50 |
| 20 | 757 Insurance - General Liability | 21 | 20 | 20 | 20 | 19 | 20 | 20 | 5 | 5 | 5 | 5 | 2 | 161 |
| 21 | 758 Insurance - Workman's Comp. | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 2 | 47 |
| 22 | 759 Insurance - Other | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 42 |
| 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 | 4 | 3 | 3 | 3 | (7,160) | 3 | 5 | 408 | 427 | 429 | 428 | 417 | (5,030) |
| 27 | 775 Miscellaneous Expense | 211 | 288 | 363 | 324 | 586 | 396 | 270 | 989 | 1,009 | 951 | 951 | 951 | 7,289 |
| 28 | TOTAL SEWER O & M EXPENSES | 13,948 | 19,488 | 18,745 | 20,113 | 18,561 | 32,375 | 33,976 | 18,131 | 17,765 | 17,580 | 17,540 | 16,410 | 244,630 |

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-6
 Page: 4 of 4
 Preparer: Jack Schreyer

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2007 Dec | Total Annual | |
| 1 | 701 Salaries & Wages - Employees | 6,410 | 6,392 | 6,404 | 6,405 | 6,358 | 6,404 | 6,429 | 6,658 | 6,647 | 6,666 | 6,657 | 6,474 | 6,474 | 77,903 |
| 2 | 703 Salaries & Wages - Officers, Exec. | 3 | 2 | 2 | 2 | 0 | 2 | 4 | 14 | 13 | 14 | 14 | 6 | 6 | 77 |
| 3 | 704 Employee Pensions & Benefits | 1,154 | 1,858 | 2,849 | 2,239 | 2,256 | 2,207 | 2,326 | 1,572 | 1,542 | 1,561 | 1,558 | 1,488 | 1,488 | 22,609 |
| 4 | 710 Purchased Sewage Treatment | 26 | 19 | 24 | 24 | 4 | 24 | 35 | 136 | 131 | 140 | 136 | 55 | 55 | 754 |
| 5 | 711 Sludge Removal Expense | 53 | 38 | 49 | 49 | 7 | 16,748 | 71 | 940 | 946 | 918 | 909 | 746 | 746 | 21,475 |
| 6 | 715 Purchased Power | 5,412 | 5,419 | 4,100 | 5,091 | 4,442 | 4,739 | 5,276 | 3,790 | 3,873 | 3,628 | 3,621 | 3,496 | 3,496 | 52,887 |
| 7 | 716 Fuel for Power Production | 45 | 32 | 41 | 42 | 6 | 41 | 1,573 | 234 | 225 | 240 | 233 | 94 | 94 | 2,806 |
| 8 | 718 Chemicals | 5 | 829 | 729 | 903 | 1,212 | 1,661 | 1,927 | 804 | 849 | 853 | 857 | 845 | 845 | 11,472 |
| 9 | 720 Materials & Supplies | 327 | 547 | 939 | 1,481 | 840 | 745 | 1,294 | 43 | 44 | 42 | 42 | 40 | 40 | 6,384 |
| 10 | 731 Contractual Services - Engineering | 985 | 953 | 87 | 481 | 1,845 | 601 | 352 | 40 | 38 | 41 | 39 | 18 | 18 | 5,481 |
| 11 | 732 Contractual Services - Accounting | 12 | 52 | 31 | 31 | 15 | 31 | 15 | 15 | 16 | 15 | 14 | 11 | 11 | 275 |
| 12 | 733 Contractual Services - Legal | 31 | 22 | 28 | 28 | 2,152 | 28 | 41 | 159 | 153 | 163 | 158 | 64 | 64 | 3,029 |
| 13 | 734 Contractual Services - Mgmt. Fees | 150 | 159 | 150 | 143 | 155 | 166 | 82 | 55 | 53 | 56 | 55 | 22 | 22 | 1,244 |
| 14 | 735 Contractual Services - Testing | 2,157 | 4,383 | 3,898 | 4,612 | 4,022 | 2,136 | 7,098 | 2,558 | 2,620 | 2,444 | 2,444 | 2,428 | 2,428 | 40,798 |
| 15 | 736 Contractual Services - Other | 971 | 957 | 215 | 533 | 2,852 | 209 | 11,261 | 887 | 908 | 847 | 847 | 840 | 840 | 21,328 |
| 16 | 741 Rental of Building/Real Prop. | 2 | 2 | 2 | 2 | 0 | 2 | 3 | 12 | 12 | 12 | 12 | 5 | 5 | 67 |
| 17 | 742 Rental of Equipment | 13 | 9 | 12 | 12 | 2 | 11 | 17 | 65 | 63 | 67 | 65 | 26 | 26 | 361 |
| 18 | 750 Transportation Expenses | 89 | 90 | 470 | 40 | 0 | 22 | 1 | 4 | 4 | 4 | 4 | 2 | 2 | 729 |
| 19 | 756 Insurance - Vehicle | 4 | 3 | 3 | 3 | 2 | 3 | 4 | 8 | 8 | 8 | 8 | 3 | 3 | 57 |
| 20 | 757 Insurance - General Liability | 22 | 22 | 22 | 22 | 21 | 22 | 23 | 6 | 6 | 6 | 6 | 2 | 2 | 179 |
| 21 | 758 Insurance - Workman's Comp. | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 6 | 5 | 6 | 6 | 2 | 2 | 53 |
| 22 | 759 Insurance - Other | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 23 | 760 Advertising Expense | 0 | 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 | 0 |
| 25 | 767 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 770 Bad Debt Expense | 4 | 3 | 4 | 4 | (4,481) | 4 | 6 | 266 | 278 | 280 | 279 | 265 | 265 | (3,087) |
| 27 | 775 Miscellaneous Expense | 254 | 348 | 439 | 391 | 709 | 478 | 325 | 1,194 | 1,219 | 1,149 | 1,149 | 1,149 | 1,149 | 8,804 |
| 28 | TOTAL SEWER O & M EXPENSES | 18,140 | 22,147 | 20,509 | 22,547 | 22,429 | 36,294 | 38,190 | 19,464 | 19,653 | 19,160 | 19,111 | 18,081 | 18,081 | 275,725 |

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7

Page: 1 of 1

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.

| Line No. | Acct No. | (1) Account Name | (2) Historical Year 2000 | (3) Test Year Adjusted 2005 | (4) Difference | (5) % Difference |
|----------|---------------------------------------|------------------------------------|-----------------------------------|--------------------------------------|-------------------|---------------------|
| 1 | 601 | Salaries & Wages - Employees | 0 | 0 | 0 | - |
| 2 | 603 | Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | - |
| 3 | 604 | Employee Pensions & Benefits | 0 | 0 | 0 | - |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | - |
| 5 | 615 | Purchased Power | 0 | 0 | 0 | - |
| 6 | 616 | Fuel for Power Production | 0 | 0 | 0 | - |
| 7 | 618 | Chemicals | 0 | 0 | 0 | - |
| 8 | 620 | Materials & Supplies | 0 | 0 | 0 | - |
| 9 | 631 | Contractual Services - Engineering | 0 | 0 | 0 | - |
| 10 | 632 | Contractual Services - Accounting | 0 | 0 | 0 | - |
| 11 | 633 | Contractual Services - Legal | 0 | 0 | 0 | - |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | - |
| 13 | 635 | Contractual Services - Testing | 0 | 0 | 0 | - |
| 14 | 636 | Contractual Services - Other | 0 | 0 | 0 | - |
| 15 | 641 | Rental of Building/Real Prop. | 0 | 0 | 0 | - |
| 16 | 642 | Rental of Equipment | 0 | 0 | 0 | - |
| 17 | 650 | Transportation Expenses | 0 | 0 | 0 | - |
| 18 | 656 | Insurance - Vehicle | 0 | 0 | 0 | - |
| 19 | 657 | Insurance - General Liability | 0 | 0 | 0 | - |
| 20 | 658 | Insurance - Workman's Comp. | 0 | 0 | 0 | - |
| 21 | 659 | Insurance - Other | 0 | 0 | 0 | - |
| 22 | 660 | Advertising Expense | 0 | 0 | 0 | - |
| 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 | 0 | 0 | - |
| 26 | 675 | Miscellaneous Expense | 0 | 0 | 0 | - |
| 27 | TOTAL WATER O & M EXPENSES | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.00%</u> |
| 28 | Total Customers (ERCs) | | NA | NA | NA | NA |
| 29 | Consumer Price Index - U | | | | | 10.31% |
| 30 | Growth Plus Inflation | | | | | <u>NA</u> |

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

South Seas

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

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 |
| | | NA |

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

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.

| Line No. | Acct No. | (1) Account Name | (2) Historical Year 2000 | (3) Test Year Adjusted 2005 | (4) Difference | (5) % Difference |
|-----------|----------|---------------------------------------|-----------------------------------|--------------------------------------|-------------------|---------------------|
| 1 | 701 | Salaries & Wages - Employees | 113,328 | 72,530 | (40,798) | -36.00% |
| 2 | 703 | Salaries & Wages - Officers, Exec. | 0 | 81 | 81 | - |
| 3 | 704 | Employee Pensions & Benefits | 30,917 | 20,578 | (10,339) | -33.44% |
| 4 | 710 | Purchased Sewage Treatment | 0 | 6,056 | 6,056 | - |
| 5 | 711 | Sludge Removal Expense | 24,893 | 62,579 | 37,686 | 151.39% |
| 6 | 715 | Purchased Power | 32,227 | 37,991 | 5,764 | 17.89% |
| 7 | 716 | Fuel for Power Production | 0 | 2 | 2 | - |
| 8 | 718 | Chemicals | 22,820 | 11,295 | (11,525) | -50.50% |
| 9 | 720 | Materials & Supplies | 82,636 | 12,095 | (70,541) | -85.36% |
| 10 | 731 | Contractual Services - Engineering | 5,126 | 8,418 | 3,292 | 64.21% |
| 11 | 732 | Contractual Services - Accounting | 1,191 | 729 | (462) | -38.80% |
| 12 | 733 | Contractual Services - Legal | 1,342 | 9 | (1,333) | -99.30% |
| 13 | 734 | Contractual Services - Mgmt. Fees | 154,687 | 1,983 | (152,704) | -98.72% |
| 14 | 735 | Contractual Services - Testing | 9,386 | 30,436 | 21,050 | 224.27% |
| 15 | 736 | Contractual Services - Other | 20,694 | 10,778 | (9,916) | -47.92% |
| 16 | 741 | Rental of Building/Real Prop. | 2,500 | 44 | (2,456) | -98.23% |
| 17 | 742 | Rental of Equipment | 3,500 | 150 | (3,350) | -95.72% |
| 18 | 750 | Transportation Expenses | 12,092 | 3,340 | (8,752) | -72.38% |
| 19 | 756 | Insurance - Vehicle | 0 | 51 | 51 | - |
| 20 | 757 | Insurance - General Liability | 0 | 101 | 101 | - |
| 21 | 758 | Insurance - Workman's Comp. | 0 | 76 | 76 | - |
| 22 | 759 | Insurance - Other | 0 | 76 | 76 | - |
| 23 | 760 | Advertising Expense | 1,199 | 0 | (1,199) | -100.00% |
| 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 | 1,860 | 1,860 | - |
| 27 | 775 | Miscellaneous Expense | 14,712 | 7,162 | (7,550) | -51.32% |
| 28 | | TOTAL SEWER O & M EXPENSES | 533,250 | 288,420 | (244,830) | -45.91% |
| 29 | | Total Customers (ERCs) | 294 | 298 | 4 | 1.31% |
| 30 | | Consumer Price Index - U | | | | 10.31% |
| 31 | | Growth Plus Inflation | | | | 11.75% |

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

South Seas

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.

| Line No. | (1) Acct No. | (2) 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

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

Schedule: B-9
 Page: 1 of 1
 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.

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|--------------|-----------------------------------|------------------------|---------------|--------------------------------------|
| Water | | | | |
| 1 | | NA | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| Sewer | | | | |
| 11 | 22371 Sanders Lab | Testing-T&D-Oper | 28,458 | Lab Testing |
| 12 | Storm damage engineering services | Engineering-T&D-Ops | 6,835 | Storm damage (Charlie) engineering |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate | (4) Total Est of Firm's Charges | (5) Type of Service Rendered | (6) Comments |
|----------|--|--|--------------------|------------------------------------|-------------------------------------|---|
| 1 | Aqua Utilities Florida, Inc. | | | 351,388 | Corp. Charges | |
| 2 | Aqua Utilities Florida, Inc. | | | 1,275 | Copies | |
| 3 | Aqua Utilities Florida, Inc. | | | 4,385 | Postage | |
| 4 | Aqua Utilities Florida, Inc. | | | 68,106 | Payroll | |
| 5 | Aqua Utilities Florida, Inc. | | | 648 | Temp. Agency | |
| 6 | Aqua Utilities Florida, Inc. | | | 78,770 | Legal | |
| 7 | Aqua Utilities Florida, Inc. | | | 856 | Travel | |
| 8 | Aqua Utilities Florida, Inc. | | | 182,426 | Consulting | |
| 9 | Rutledge, Ecenia, Purnell & Hoffman | | | 8,712 | Legal | |
| 10 | Abel, Band, Russel | | | 1,260 | Legal | |
| 11 | Ward, Mullen, Franceski | Tim Ward, Lee Mullen, Dan Franceski | | 370,000 | Consulting | |
| 12 | FL PSC | FL PSC | | 9,000 | Filing Fee | |
| 13 | Rutledge, Ecenia, Purnell & Hoffman | Ken Hoffman | 275.00 | 242,000 | Legal | |
| 14 | Printer | Copying, printing, mailing | | 75,000 | Printing, mailing, copies | |
| 15 | Guastella & Assoc. | John F Guastella, John M Guastella, Gary White | | 425,000 | Consulting, Accounting, Engineering | Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences. |
| 16 | Notice Requirement | | | 3,200 | Newspaper Notices | 16 County Notices placed 2 times. |
| 17 | Customer Notices - Printing | | | 3,000 | Customer Notification | Notices send twice (1 per hearing) |
| 18 | Customer Notices - Postage & Mailing | | | 20,700 | Customer Notification | Notices send twice (1 per hearing) |
| 19 | | | | | | |
| 20 | Total | | | <u>1,845,725</u> | | |
| | Estimate Through PAA [] or Commission Hearing [X] | | | | | |

| | (A) Total | (B) Water | | (C) Sewer | |
|--|----------------|------------------------|------------------|------------------------|------------------|
| | | Allocation % Pct (ERC) | Allocated Amount | Allocation % Pct (ERC) | Allocated Amount |
| a Amortization of Rate Case Expense: | | | | | |
| b | | | | | |
| c Prior Unamortized Rate Case Expense | 0 | 0.000% | 0 | 1.615% | 0 |
| d | | | | | |
| e Subtotal Prior Cases | 0 | | 0 | | 0 |
| f | | | | | |
| g Current rate Case Expense | 1,845,725 | 0.000% | 0 | 1.615% | 29,809 |
| h | | | | | |
| i Total Projected Rate Case Expense | 1,845,725 | | 0 | | 29,809 |
| j | | | | | |
| k Amortization Period in Years: | 4 | | | | |
| l Annual Amortization | <u>461,431</u> | | <u>0</u> | | <u>7,452</u> |
| m | | | | | |
| n Method of Allocation Between Systems: (Provide Calculation) | | | | | |

Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

Schedule: B-11
 Page: 1 of 1
 Preparer: Jack Schreyer

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

| Line No. | (1) Date | (2) Maintenance Projects greater than 2% of test year revenues per : Description | (3) Total Cost | (4) How often to Repeat |
|----------|-------------|--|----------------------|-------------------------------|
| 1 | | WATER: | | |
| 2 | | None | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | TOTAL WATER PROJECTS | 0 | |
| 11 | | | | |
| 12 | | SEWER: | | |
| 13 | | None | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | TOTAL SEWER PROJECTS | 0 | |

Allocation of Expenses

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 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) Line No. | (2) Acct. No. | (3) Description | (4) (5) (6) (7) Allocation Percentages (Note A) | | | | (8) Allocation Method | (9) (10) (11) (12) Amounts Allocated | | | |
|--------------------|---------------------|-------------------------------|--|-------|-------|-------|-----------------------------|---|--------|-------|--------|
| | | | Water | Sewer | Other | Total | | Water | Sewer | Other | Total |
| 1 | 603 / 703 | Salaries - Officers | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 81 | | 81 |
| 2 | 604 / 704 | Pensions & Benefits | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 20,578 | | 20,578 |
| 3 | 632 / 732 | Contractual Services - Acctg | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 729 | | 729 |
| 4 | 633 / 733 | Contractual Services - Legal | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 9 | | 9 |
| 5 | 634 / 734 | Contractual Services - Mgmt. | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 1,983 | | 1,983 |
| 6 | 641 / 741 | Rental of Building/Real Prop. | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 44 | | 44 |
| 7 | 656 / 756 | Insurance - Vehicle | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 51 | | 51 |
| 8 | 657 / 757 | Insurance - General Liability | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 101 | | 101 |
| 9 | 658 / 758 | Insurance - Work. Comp. | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 76 | | 76 |
| 10 | 659 / 759 | Insurance - Other | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 76 | | 76 |
| 11 | 675 / 775 | Miscellaneous Expense | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 7,162 | | 7,162 |

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

* 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

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

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) Line No. | (2) Acct. No. | (3) Description | (4) - (7) Allocation Percentages (Note A) | | | | (8) Allocation Method | (9) - (12) Amounts Allocated | | | |
|-----------------|------------------|-------------------------------|--|-------|-------|-------|--------------------------|---------------------------------|--------|-------|--------|
| | | | Water | Sewer | Other | Total | | Water | Sewer | Other | Total |
| 1 | 603 / 703 | Salaries - Officers | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 112 | | 112 |
| 2 | 604 / 704 | Pensions & Benefits | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 19,915 | | 19,915 |
| 3 | 632 / 732 | Contractual Services - Acctg | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 268 | | 268 |
| 4 | 633 / 733 | Contractual Services - Legal | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 2,860 | | 2,860 |
| 5 | 634 / 734 | Contractual Services - Mgmt. | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 1,080 | | 1,080 |
| 6 | 641 / 741 | Rental of Building/Real Prop. | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 55 | | 55 |
| 7 | 656 / 756 | Insurance - Vehicle | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 50 | | 50 |
| 8 | 657 / 757 | Insurance - General Liability | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 161 | | 161 |
| 9 | 658 / 758 | Insurance - Work. Comp. | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 47 | | 47 |
| 10 | 659 / 759 | Insurance - Other | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 42 | | 42 |
| 11 | 675 / 775 | Miscellaneous Expense | 0.00% | 0.17% | | 0.17% | Customers * | 0 | 7,299 | | 7,299 |

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

* 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

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 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) Line No. | (2) Acct. No. | (3) Description | (5) Allocation Percentages (Note A) | | | | (8) Allocation Method | (10) Amounts Allocated | | | |
|-----------------|------------------|-------------------------------|--|--------------|--------------|--------------|--------------------------|---------------------------|---------------|---------------|---------------|
| | | | (4) Water | (5) Sewer | (6) Other | (7) Total | | (9) Water | (10) Sewer | (11) Other | (12) Total |
| 1 | 603 / 703 | Salaries - Officers | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 77 | | 77 |
| 2 | 604 / 704 | Pensions & Benefits | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 22,609 | | 22,609 |
| 3 | 632 / 732 | Contractual Services - Acctg | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 275 | | 275 |
| 4 | 633 / 733 | Contractual Services - Legal | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 3,029 | | 3,029 |
| 5 | 634 / 734 | Contractual Services - Mgmt. | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 1,244 | | 1,244 |
| 6 | 641 / 741 | Rental of Building/Real Prop. | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 67 | | 67 |
| 7 | 656 / 756 | Insurance - Vehicle | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 57 | | 57 |
| 8 | 657 / 757 | Insurance - General Liability | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 179 | | 179 |
| 9 | 658 / 758 | Insurance - Work. Comp. | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 53 | | 53 |
| 10 | 659 / 759 | Insurance - Other | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 42 | | 42 |
| 11 | 666 / 766 | Rate Case Amort | 0.00% | 1.62% | | 1.62% | ERCs | 0 | 7,452 | | 7,452 |
| 12 | 675 / 775 | Miscellaneous Expense | 0.00% | 1.02% | | 1.02% | ERCs * | 0 | 8,513 | | 8,513 |

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

* 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

South Seas

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.

| Line No. | (1) Account No. and Name | (5) (6) (7) Depreciation Expense | | | (8) Used & Useful % | (9) Used & Useful Depreciation Expense |
|----------|--|-------------------------------------|---------------------|-------------------------------|------------------------|---|
| | | 2005 Per Books | Utility Adjustments | Adjusted Depreciation Expense | | |
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 301.1 Organization | NA | NA | NA | 100.00% | NA |
| 3 | 302.1 Franchises | NA | NA | NA | 100.00% | NA |
| 4 | 339.1 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | |
| 6 | 303.2 Land & Land Rights | NA | NA | NA | 100.00% | NA |
| 7 | 304.2 Structures & Improvements | NA | NA | NA | 100.00% | NA |
| 8 | 305.2 Collect. & Impound Reservoirs | NA | NA | NA | 100.00% | NA |
| 9 | 306.2 Lake, River & Other Intakes | NA | NA | NA | 100.00% | NA |
| 10 | 307.2 Wells & Springs | NA | NA | NA | 100.00% | NA |
| 11 | 308.2 Infiltration Galleries & Tunnels | NA | NA | NA | 100.00% | NA |
| 12 | 309.2 Supply Mains | NA | NA | NA | 100.00% | NA |
| 13 | 310.2 Power Generation Equipment | NA | NA | NA | 100.00% | NA |
| 14 | 311.2 Pumping Equipment | NA | NA | NA | 100.00% | NA |
| 15 | 339.2 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA |
| 16 | WATER TREATMENT PLANT | | | | | |
| 17 | 303.3 Land & Land Rights | NA | NA | NA | 100.00% | NA |
| 18 | 304.3 Structures & Improvements | NA | NA | NA | 100.00% | NA |
| 19 | 311.3 Pumping Equipment | NA | NA | NA | 100.00% | NA |
| 20 | 320.3 Water Treatment Equipment | NA | NA | NA | 100.00% | NA |
| 21 | 339.3 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 23 | 303.4 Land & Land Rights | NA | NA | NA | 100.00% | NA |
| 24 | 304.4 Structures & Improvements | NA | NA | NA | 100.00% | NA |
| 25 | 311.4 Pumping Equipment | NA | NA | NA | 100.00% | NA |
| 26 | 330.4 Distr. Reservoirs & Standpipes | NA | NA | NA | 100.00% | NA |
| 27 | 331.4 Transm. & Distribution Mains | NA | NA | NA | 100.00% | NA |
| 28 | 333.4 Services | NA | NA | NA | 100.00% | NA |
| 29 | 334.4 Meters & Meter Installations | NA | NA | NA | 100.00% | NA |
| 30 | 335.4 Hydrants | NA | NA | NA | 100.00% | NA |
| 31 | 336.4 Backflow Prevention | NA | NA | NA | 100.00% | NA |
| 32 | 339.4 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA |
| 33 | GENERAL PLANT | | | | | |
| 34 | 303.5 Land & Land Rights | NA | NA | NA | 100.00% | NA |
| 35 | 304.5 Structures & Improvements | NA | NA | NA | 100.00% | NA |
| 36 | 340.5 Office Furniture & Equipment | NA | NA | NA | 100.00% | NA |
| 37 | 340.51 Computer Equipment | NA | NA | NA | 100.00% | NA |
| 38 | 341.5 Transportation Equipment | NA | NA | NA | 100.00% | NA |
| 39 | 342.5 Stores Equipment | NA | NA | NA | 100.00% | NA |
| 40 | 343.5 Tools, Shop & Garage Equipment | NA | NA | NA | 100.00% | NA |
| 41 | 344.5 Laboratory Equipment | NA | NA | NA | 100.00% | NA |
| 42 | 345.5 Power Operated Equipment | NA | NA | NA | 100.00% | NA |
| 43 | 346.5 Communication Equipment | NA | NA | NA | 100.00% | NA |
| 44 | 347.5 Miscellaneous Equipment | NA | NA | NA | 100.00% | NA |
| 45 | 348.5 Other Tangible Plant | NA | NA | NA | 100.00% | NA |
| 46 | TOTAL DEPRECIATION EXPENSE | NA | NA | NA | | NA |
| | Composite U&U Rate | | | | NA | |
| 47 | (LESS) AMORTIZATION OF CIAC | NA | NA | NA | | NA |
| 48 | NET DEPRECIATION EXPENSE - WATER | NA | NA | NA | | NA |
| 49 | Net Depr Expense Used & Useful | #VALUE! | | | | |

Net Depreciation Expense - Water

Florida Public Service Commission

South Seas

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.

| Line No. | (1) Account No. and Name | (5) (6) (7) Depreciation Expense | | | (8) Used & Useful % | (9) Used & Useful Depreciation Expense | (10) Used & Useful Change Over Prior Year |
|----------|--|-------------------------------------|-------------------------------|--|------------------------------|--|---|
| | | (5) 2006 Year Expense | (6) Utility Adjustments | (7) Adjusted Depreciation Expense | | | |
| 1 | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 Organization | NA | NA | NA | 100.00% | NA | NA |
| 3 | 302.1 Franchises | NA | NA | NA | 100.00% | NA | NA |
| 4 | 339.1 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | |
| 6 | 303.2 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 7 | 304.2 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 8 | 305.2 Collect. & Impound Reservoirs | NA | NA | NA | 100.00% | NA | NA |
| 9 | 306.2 Lake, River & Other Intakes | NA | NA | NA | 100.00% | NA | NA |
| 10 | 307.2 Wells & Springs | NA | NA | NA | 100.00% | NA | NA |
| 11 | 308.2 Infiltration Galleries & Tunnels | NA | NA | NA | 100.00% | NA | NA |
| 12 | 309.2 Supply Mains | NA | NA | NA | 100.00% | NA | NA |
| 13 | 310.2 Power Generation Equipment | NA | NA | NA | 100.00% | NA | NA |
| 14 | 311.2 Pumping Equipment | NA | NA | NA | 100.00% | NA | NA |
| 15 | 339.2 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 16 | WATER TREATMENT PLANT | | | | | | |
| 17 | 303.3 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 18 | 304.3 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 19 | 311.3 Pumping Equipment | NA | NA | NA | 100.00% | NA | NA |
| 20 | 320.3 Water Treatment Equipment | NA | NA | NA | 100.00% | NA | NA |
| 21 | 339.3 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | |
| 23 | 303.4 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 24 | 304.4 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 25 | 311.4 Pumping Equipment | NA | NA | NA | 100.00% | NA | NA |
| 26 | 330.4 Distr. Reservoirs & Standpipes | NA | NA | NA | 100.00% | NA | NA |
| 27 | 331.4 Transm. & Distribution Mains | NA | NA | NA | 100.00% | NA | NA |
| 28 | 333.4 Services | NA | NA | NA | 100.00% | NA | NA |
| 29 | 334.4 Meters & Meter Installations | NA | NA | NA | 100.00% | NA | NA |
| 30 | 335.4 Hydrants | NA | NA | NA | 100.00% | NA | NA |
| 31 | 336.4 Backflow Prevention | NA | NA | NA | 100.00% | NA | NA |
| 32 | 339.4 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 33 | GENERAL PLANT | | | | | | |
| 34 | 303.5 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 35 | 304.5 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 36 | 340.5 Office Furniture & Equipment | NA | NA | NA | 100.00% | NA | NA |
| 37 | 340.51 Computer Equipment | NA | NA | NA | 100.00% | NA | NA |
| 38 | 341.5 Transportation Equipment | NA | NA | NA | 100.00% | NA | NA |
| 39 | 342.5 Stores Equipment | NA | NA | NA | 100.00% | NA | NA |
| 40 | 343.5 Tools, Shop & Garage Equipment | NA | NA | NA | 100.00% | NA | NA |
| 41 | 344.5 Laboratory Equipment | NA | NA | NA | 100.00% | NA | NA |
| 42 | 345.5 Power Operated Equipment | NA | NA | NA | 100.00% | NA | NA |
| 43 | 346.5 Communication Equipment | NA | NA | NA | 100.00% | NA | NA |
| 44 | 347.5 Miscellaneous Equipment | NA | NA | NA | 100.00% | NA | NA |
| 45 | 348.5 Other Tangible Plant | NA | NA | NA | 100.00% | NA | NA |
| 42 | TOTAL DEPRECIATION EXPENSE | NA | NA | NA | | NA | NA |
| | Composite NU&U Rate | | | | NA | | |
| 43 | (LESS) AMORTIZATION OF CIAC | NA | NA | NA | | NA | NA |
| 44 | NET DEPRECIATION EXPENSE - WATER | NA | NA | NA | | NA | NA |

Net Depreciation Expense - Water

Florida Public Service Commission

South Seas

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.

| Line No. | (1) Account No. and Name | (5) (6) (7) Depreciation Expense | | | (8) Used & Useful % | (9) Used & Useful Depreciation Expense | (10) Used & Useful Change Over Prior Year |
|----------|--|-------------------------------------|------------------------|-------------------------------------|------------------------|---|--|
| | | 2007 Year Expense | Utility Adjustments | Adjusted Depreciation Expense | | | |
| 1 | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 Organization | NA | NA | NA | 100.00% | NA | NA |
| 3 | 302.1 Franchises | NA | NA | NA | 100.00% | NA | NA |
| 4 | 339.1 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | |
| 6 | 303.2 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 7 | 304.2 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 8 | 305.2 Collect. & Impound Reservoirs | NA | NA | NA | 100.00% | NA | NA |
| 9 | 306.2 Lake, River & Other Intakes | NA | NA | NA | 100.00% | NA | NA |
| 10 | 307.2 Wells & Springs | NA | NA | NA | 100.00% | NA | NA |
| 11 | 308.2 Infiltration Galleries & Tunnels | NA | NA | NA | 100.00% | NA | NA |
| 12 | 309.2 Supply Mains | NA | NA | NA | 100.00% | NA | NA |
| 13 | 310.2 Power Generation Equipment | NA | NA | NA | 100.00% | NA | NA |
| 14 | 311.2 Pumping Equipment | NA | NA | NA | 100.00% | NA | NA |
| 15 | 339.2 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 16 | WATER TREATMENT PLANT | | | | | | |
| 17 | 303.3 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 18 | 304.3 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 19 | 311.3 Pumping Equipment | NA | NA | NA | 100.00% | NA | NA |
| 20 | 320.3 Water Treatment Equipment | NA | NA | NA | 100.00% | NA | NA |
| 21 | 339.3 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | |
| 23 | 303.4 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 24 | 304.4 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 25 | 311.4 Pumping Equipment | NA | NA | NA | 100.00% | NA | NA |
| 26 | 330.4 Distr. Reservoirs & Standpipes | NA | NA | NA | 100.00% | NA | NA |
| 27 | 331.4 Transm. & Distribution Mains | NA | NA | NA | 100.00% | NA | NA |
| 28 | 333.4 Services | NA | NA | NA | 100.00% | NA | NA |
| 29 | 334.4 Meters & Meter Installations | NA | NA | NA | 100.00% | NA | NA |
| 30 | 335.4 Hydrants | NA | NA | NA | 100.00% | NA | NA |
| 31 | 336.4 Backflow Prevention | NA | NA | NA | 100.00% | NA | NA |
| 32 | 339.4 Other Plant & Misc. Equipment | NA | NA | NA | 100.00% | NA | NA |
| 33 | GENERAL PLANT | | | | | | |
| 34 | 303.5 Land & Land Rights | NA | NA | NA | 100.00% | NA | NA |
| 35 | 304.5 Structures & Improvements | NA | NA | NA | 100.00% | NA | NA |
| 36 | 340.5 Office Furniture & Equipment | NA | NA | NA | 100.00% | NA | NA |
| 37 | 340.51 Computer Equipment | NA | NA | NA | 100.00% | NA | NA |
| 38 | 341.5 Transportation Equipment | NA | NA | NA | 100.00% | NA | NA |
| 39 | 342.5 Stores Equipment | NA | NA | NA | 100.00% | NA | NA |
| 40 | 343.5 Tools, Shop & Garage Equipment | NA | NA | NA | 100.00% | NA | NA |
| 41 | 344.5 Laboratory Equipment | NA | NA | NA | 100.00% | NA | NA |
| 42 | 345.5 Power Operated Equipment | NA | NA | NA | 100.00% | NA | NA |
| 43 | 346.5 Communication Equipment | NA | NA | NA | 100.00% | NA | NA |
| 44 | 347.5 Miscellaneous Equipment | NA | NA | NA | 100.00% | NA | NA |
| 45 | 348.5 Other Tangible Plant | NA | NA | NA | 100.00% | NA | NA |
| 42 | TOTAL DEPRECIATION EXPENSE | NA | NA | NA | | NA | NA |
| | Composite NU&U Rate | | | | NA | | |
| 43 | (LESS) AMORTIZATION OF CIAC | NA | NA | NA | | NA | NA |
| 44 | NET DEPRECIATION EXPENSE - WATER | NA | NA | NA | | NA | NA |

Net Depreciation Expense - Sewer

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

| Line No. | Account No. and Name | Depreciation Expense | | | (8) Used & Useful % | (9) Used & Useful Depreciation Expense |
|----------|--|-----------------------|----------------------------|--------------------------------------|------------------------|---|
| | | (5) 2005 Per Books | (6) Utility Adjustments | (7) Adjusted Depreciation Expense | | |
| 1 | INTANGIBLE PLANT | | | | | |
| 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 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 |
| 7 | 354.2 Structures & Improvements | 1,169 | (942) | 227 | 100.00% | 227 |
| 8 | 355.2 Power Generation Equipment | 367 | (296) | 71 | 100.00% | 71 |
| 9 | 360.2 Collection Sewers - Force | 696 | 603 | 1,299 | 100.00% | 1,299 |
| 10 | 361.2 Collection Sewers - Gravity | 0 | 440 | 440 | 100.00% | 440 |
| 11 | 362.2 Special Collecting Structures | 953 | (201) | 751 | 100.00% | 751 |
| 12 | 363.2 Services to Customers | 16 | (16) | 0 | 100.00% | 0 |
| 13 | 364.2 Flow Measuring Devices | 0 | 953 | 953 | 100.00% | 953 |
| 14 | 365.2 Flow Measuring Installations | 0 | 50 | 50 | 100.00% | 50 |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 |
| 16 | SYSTEM PUMPING PLANT | | | | | |
| 17 | 353.3 Land & Land Rights | 120 | (120) | 0 | 100.00% | 0 |
| 18 | 354.3 Structures & Improvements | 0 | 1,867 | 1,867 | 100.00% | 1,867 |
| 19 | 355.3 Power Generation Equipment | 44,277 | (43,994) | 283 | 100.00% | 283 |
| 20 | 370.3 Receiving Wells | 0 | 0 | 0 | 100.00% | 0 |
| 21 | 371.3 Pumping Equipment | 0 | 53,116 | 53,116 | 100.00% | 53,116 |
| 22 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 24 | 353.4 Land & Land Rights | 724 | (724) | 0 | 100.00% | 0 |
| 25 | 354.4 Structures & Improvements | 70,524 | (57,543) | 12,981 | 100.00% | 12,981 |
| 26 | 355.4 Power Generation Equipment | 41 | 521 | 562 | 100.00% | 562 |
| 27 | 380.4 Treatment & Disposal Equipment | 2,394 | 68,074 | 70,468 | 100.00% | 70,468 |
| 28 | 381.4 Plant Sewers | 4,486 | (4,437) | 49 | 100.00% | 49 |
| 29 | 382.4 Outfall Sewer Lines | 0 | 2,394 | 2,394 | 100.00% | 2,394 |
| 30 | 389.4 Other Plant & Misc. Equipment | 0 | 5,382 | 5,382 | 100.00% | 5,382 |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | |
| 32 | 353.5 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 |
| 33 | 354.5 Structures & Improvements | 1,684 | (1,684) | 0 | 100.00% | 0 |
| 34 | 355.5 Power Generation Equipment | 895 | (895) | 0 | 100.00% | 0 |
| 35 | 371.5 Pumping Equipment | 21,291 | (21,291) | 0 | 100.00% | 0 |
| 36 | 374.5 Reuse Distribution Reservoirs | 0 | 2,210 | 2,210 | 100.00% | 2,210 |
| 37 | 380.5 Treatment & Disposal Equipment | 22 | 25,520 | 25,542 | 100.00% | 25,542 |
| 38 | 381.5 Plant Sewers | 0 | 0 | 0 | 100.00% | 0 |
| 39 | 389.5 Other Plant & Misc. Equipment | 0 | 32 | 32 | 100.00% | 32 |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | |
| 41 | 352.6 Franchises | 0 | 0 | 0 | 100.00% | 0 |
| 42 | 353.6 Land & Land Rights | 17 | (17) | 0 | 100.00% | 0 |
| 43 | 354.6 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 |
| 44 | 355.6 Power Generation Equipment | 0 | 20 | 20 | 100.00% | 20 |
| 45 | 366.6 Reuse Services | 0 | 0 | 0 | 100.00% | 0 |
| 46 | 367.6 Reuse Meters & Meter Installations | 335 | (335) | 0 | 100.00% | 0 |
| 47 | 371.6 Pumping Equipment | 0 | 2,021 | 2,021 | 100.00% | 2,021 |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 0 | 959 | 959 | 100.00% | 959 |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 |
| 50 | GENERAL PLANT | | | | | |
| 51 | 353.7 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 |
| 52 | 354.7 Structures & Improvements | 0 | 335 | 335 | 100.00% | 335 |
| 53 | 390.7 Office Furniture & Equipment | 2,696 | (2,696) | 0 | 100.00% | 0 |
| 54 | 390.71 Computer Equipment | 0 | 25 | 25 | 100.00% | 25 |
| 55 | 391.7 Transportation Equipment | 48 | 2,649 | 2,696 | 100.00% | 2,696 |
| 56 | 392.7 Stores Equipment | 0 | 0 | 0 | 100.00% | 0 |
| 57 | 393.7 Tools, Shop & Garage Equipment | 124 | (67) | 57 | 100.00% | 57 |
| 58 | 394.7 Laboratory Equipment | 150 | (75) | 75 | 100.00% | 75 |
| 59 | 395.7 Power Operated Equipment | 0 | 149 | 149 | 100.00% | 149 |
| 60 | 396.7 Communication Equipment | 1,080 | (930) | 150 | 100.00% | 150 |
| 61 | 397.7 Miscellaneous Equipment | 0 | 0 | 0 | 100.00% | 0 |
| 62 | 398.7 Other Tangible Plant | 0 | 2,592 | 2,592 | 100.00% | 2,592 |
| 63 | TOTAL DEPRECIATION EXPENSE | 154,109 | 33,647 | 187,756 | | 187,756 |
| | Composite NU&U Rate | | | | 100.00% | |
| 64 | (LESS) AMORTIZATION OF CIAC | (42,894) | 18,721 | (24,173) | | (24,173) |
| 65 | NET DEPRECIATION EXPENSE - SEWER | 111,215 | 52,368 | 163,583 | | 163,583 |
| 66 | Net Depr Expense Used & Useful | 111,215 | | | | |

Net Depreciation Expense - Sewer

Florida Public Service Commission

South Seas

Schedule: B-14

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

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

| Line No. | Account No. and Name | (1) | (5) | (6) | (7) | (8) | (9) | (10) |
|----------|--|----------------------|---------------------|-------------------------------|-----------------|------------------------------------|--------------------------------------|------|
| | | Depreciation Expense | | | Used & Useful % | Used & Useful Depreciation Expense | Used & Useful Change Over Prior Year | |
| | | 2006 Year Expense | Utility Adjustments | Adjusted Depreciation Expense | | | | |
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 227 | 0 | 227 | 100.00% | 227 | 0 | 0 |
| 8 | 355.2 Power Generation Equipment | 849 | 0 | 849 | 100.00% | 849 | 779 | 0 |
| 9 | 360.2 Collection Sewers - Force | 1,358 | 0 | 1,358 | 100.00% | 1,358 | 58 | 0 |
| 10 | 361.2 Collection Sewers - Gravity | 440 | 0 | 440 | 100.00% | 440 | 0 | 0 |
| 11 | 362.2 Special Collecting Structures | 751 | 0 | 751 | 100.00% | 751 | 0 | 0 |
| 12 | 363.2 Services to Customers | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 13 | 364.2 Flow Measuring Devices | 953 | 0 | 953 | 100.00% | 953 | 0 | 0 |
| 14 | 365.2 Flow Measuring Installations | 50 | 0 | 50 | 100.00% | 50 | 0 | 0 |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 16 | SYSTEM PUMPING PLANT | | | | | | | |
| 17 | 353.3 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 18 | 354.3 Structures & Improvements | 1,867 | 0 | 1,867 | 100.00% | 1,867 | 0 | 0 |
| 19 | 355.3 Power Generation Equipment | 120 | 0 | 120 | 100.00% | 120 | (163) | 0 |
| 20 | 370.3 Receiving Wells | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 21 | 371.3 Pumping Equipment | 27,862 | 0 | 27,862 | 100.00% | 27,862 | (25,254) | 0 |
| 22 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | |
| 24 | 353.4 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 25 | 354.4 Structures & Improvements | 13,029 | 0 | 13,029 | 100.00% | 13,029 | 48 | 0 |
| 26 | 355.4 Power Generation Equipment | 2,515 | 0 | 2,515 | 100.00% | 2,515 | 1,953 | 0 |
| 27 | 380.4 Treatment & Disposal Equipment | 72,481 | 0 | 72,481 | 100.00% | 72,481 | 2,013 | 0 |
| 28 | 381.4 Plant Sewers | 49 | 0 | 49 | 100.00% | 49 | 0 | 0 |
| 29 | 382.4 Outfall Sewer Lines | 2,394 | 0 | 2,394 | 100.00% | 2,394 | 0 | 0 |
| 30 | 389.4 Other Plant & Misc. Equipment | 5,382 | 0 | 5,382 | 100.00% | 5,382 | 0 | 0 |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | |
| 32 | 353.5 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 33 | 354.5 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 34 | 355.5 Power Generation Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 35 | 371.5 Pumping Equipment | 2,021 | 0 | 2,021 | 100.00% | 2,021 | 2,021 | 0 |
| 36 | 374.5 Reuse Distribution Reservoirs | 2,210 | 0 | 2,210 | 100.00% | 2,210 | 0 | 0 |
| 37 | 380.5 Treatment & Disposal Equipment | 25,542 | 0 | 25,542 | 100.00% | 25,542 | 0 | 0 |
| 38 | 381.5 Plant Sewers | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 39 | 389.5 Other Plant & Misc. Equipment | 32 | 0 | 32 | 100.00% | 32 | 0 | 0 |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | |
| 41 | 352.6 Franchises | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 42 | 353.6 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 43 | 354.6 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 44 | 355.6 Power Generation Equipment | 20 | 0 | 20 | 100.00% | 20 | 0 | 0 |
| 45 | 366.6 Reuse Services | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 46 | 367.6 Reuse Meters & Meter Installations | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 47 | 371.6 Pumping Equipment | 0 | 0 | 0 | 100.00% | 0 | (2,021) | 0 |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 959 | 0 | 959 | 100.00% | 959 | 0 | 0 |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 50 | GENERAL PLANT | | | | | | | |
| 51 | 353.7 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 52 | 354.7 Structures & Improvements | 335 | 0 | 335 | 100.00% | 335 | 0 | 0 |
| 53 | 390.7 Office Furniture & Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 54 | 390.71 Computer Equipment | 184 | 0 | 184 | 100.00% | 184 | 159 | 0 |
| 55 | 391.7 Transportation Equipment | 2,741 | 0 | 2,741 | 100.00% | 2,741 | 45 | 0 |
| 56 | 392.7 Stores Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 57 | 393.7 Tools, Shop & Garage Equipment | 57 | 0 | 57 | 100.00% | 57 | 0 | 0 |
| 58 | 394.7 Laboratory Equipment | 760 | 0 | 760 | 100.00% | 760 | 685 | 0 |
| 59 | 395.7 Power Operated Equipment | 149 | 0 | 149 | 100.00% | 149 | 0 | 0 |
| 60 | 396.7 Communication Equipment | 150 | 0 | 150 | 100.00% | 150 | 0 | 0 |
| 61 | 397.7 Miscellaneous Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 62 | 398.7 Other Tangible Plant | 2,592 | 0 | 2,592 | 100.00% | 2,592 | 0 | 0 |
| 63 | TOTAL DEPRECIATION EXPENSE | 168,079 | 0 | 168,079 | | 168,079 | (19,677) | |
| | Composite NU&U Rate | | | | 100.00% | | | |
| 64 | (LESS) AMORTIZATION OF CIAC | (23,498) | 0 | (23,498) | | (23,498) | 675 | |
| 65 | NET DEPRECIATION EXPENSE - SEWER | 144,581 | 0 | 144,581 | | 144,581 | (19,002) | |

Net Depreciation Expense - Sewer

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

| Line No. | Account No. and Name | (1) | (5) | (6) | (7) | (8) | (9) | (10) |
|----------|--|----------------------|---------------------|-------------------------------|-----------------|------------------------------------|--------------------------------------|------|
| | | Depreciation Expense | | | Used & Useful % | Used & Useful Depreciation Expense | Used & Useful Change Over Prior Year | |
| | | 2007 Year Expense | Utility Adjustments | Adjusted Depreciation Expense | | | | |
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 7 | 354.2 Structures & Improvements | 227 | 0 | 227 | 100.00% | 227 | 0 | |
| 8 | 355.2 Power Generation Equipment | 849 | 0 | 849 | 100.00% | 849 | 0 | |
| 9 | 360.2 Collection Sewers - Force | 3,193 | 0 | 3,193 | 100.00% | 3,193 | 1,835 | |
| 10 | 361.2 Collection Sewers - Gravity | 644 | 0 | 644 | 100.00% | 644 | 204 | |
| 11 | 362.2 Special Collecting Structures | 751 | 0 | 751 | 100.00% | 751 | 0 | |
| 12 | 363.2 Services to Customers | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 13 | 364.2 Flow Measuring Devices | 953 | 0 | 953 | 100.00% | 953 | 0 | |
| 14 | 365.2 Flow Measuring Installations | 50 | 0 | 50 | 100.00% | 50 | 0 | |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | |
| 17 | 353.3 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 18 | 354.3 Structures & Improvements | 1,867 | 0 | 1,867 | 100.00% | 1,867 | 0 | |
| 19 | 355.3 Power Generation Equipment | 120 | 0 | 120 | 100.00% | 120 | 0 | |
| 20 | 370.3 Receiving Wells | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 21 | 371.3 Pumping Equipment | 34,225 | 0 | 34,225 | 100.00% | 34,225 | 6,363 | |
| 22 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | |
| 24 | 353.4 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 25 | 354.4 Structures & Improvements | 13,190 | 0 | 13,190 | 100.00% | 13,190 | 161 | |
| 26 | 355.4 Power Generation Equipment | 2,515 | 0 | 2,515 | 100.00% | 2,515 | 0 | |
| 27 | 380.4 Treatment & Disposal Equipment | 89,108 | 0 | 89,108 | 100.00% | 89,108 | 16,627 | |
| 28 | 381.4 Plant Sewers | 49 | 0 | 49 | 100.00% | 49 | 0 | |
| 29 | 382.4 Outfall Sewer Lines | 2,394 | 0 | 2,394 | 100.00% | 2,394 | 0 | |
| 30 | 389.4 Other Plant & Misc. Equipment | 5,382 | 0 | 5,382 | 100.00% | 5,382 | 0 | |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | |
| 32 | 353.5 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 33 | 354.5 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 34 | 355.5 Power Generation Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 35 | 371.5 Pumping Equipment | 2,021 | 0 | 2,021 | 100.00% | 2,021 | 0 | |
| 36 | 374.5 Reuse Distribution Reservoirs | 2,210 | 0 | 2,210 | 100.00% | 2,210 | 0 | |
| 37 | 380.5 Treatment & Disposal Equipment | 25,542 | 0 | 25,542 | 100.00% | 25,542 | 0 | |
| 38 | 381.5 Plant Sewers | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 39 | 389.5 Other Plant & Misc. Equipment | 32 | 0 | 32 | 100.00% | 32 | 0 | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | |
| 41 | 352.6 Franchises | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 42 | 353.6 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 43 | 354.6 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 44 | 355.6 Power Generation Equipment | 20 | 0 | 20 | 100.00% | 20 | 0 | |
| 45 | 366.6 Reuse Services | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 46 | 367.6 Reuse Meters & Meter Installations | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 47 | 371.6 Pumping Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 959 | 0 | 959 | 100.00% | 959 | 0 | |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 50 | GENERAL PLANT | | | | | | | |
| 51 | 353.7 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 52 | 354.7 Structures & Improvements | 335 | 0 | 335 | 100.00% | 335 | 0 | |
| 53 | 390.7 Office Furniture & Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 54 | 390.71 Computer Equipment | 513 | 0 | 513 | 100.00% | 513 | 329 | |
| 55 | 391.7 Transportation Equipment | 2,741 | 0 | 2,741 | 100.00% | 2,741 | 0 | |
| 56 | 392.7 Stores Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | |
| 57 | 393.7 Tools, Shop & Garage Equipment | 57 | 0 | 57 | 100.00% | 57 | 0 | |
| 58 | 394.7 Laboratory Equipment | 760 | 0 | 760 | 100.00% | 760 | 0 | |
| 59 | 395.7 Power Operated Equipment | 149 | 0 | 149 | 100.00% | 149 | 0 | |
| 60 | 396.7 Communication Equipment | 150 | 0 | 150 | 100.00% | 150 | 0 | |
| 61 | 397.7 Miscellaneous Equipment | 250 | 0 | 250 | 100.00% | 250 | 250 | |
| 62 | 398.7 Other Tangible Plant | 2,592 | 0 | 2,592 | 100.00% | 2,592 | 0 | |
| 63 | TOTAL DEPRECIATION EXPENSE | 193,848 | 0 | 193,848 | 100.00% | 193,848 | 25,769 | |
| | Composite NU&U Rate | | | | | | | |
| 64 | (LESS) AMORTIZATION OF CIAC | (23,068) | 0 | (23,068) | | (23,068) | 430 | |
| 65 | NET DEPRECIATION EXPENSE - SEWER | 170,780 | 0 | 170,780 | | 170,780 | 26,199 | |

Taxes Other Than Income

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

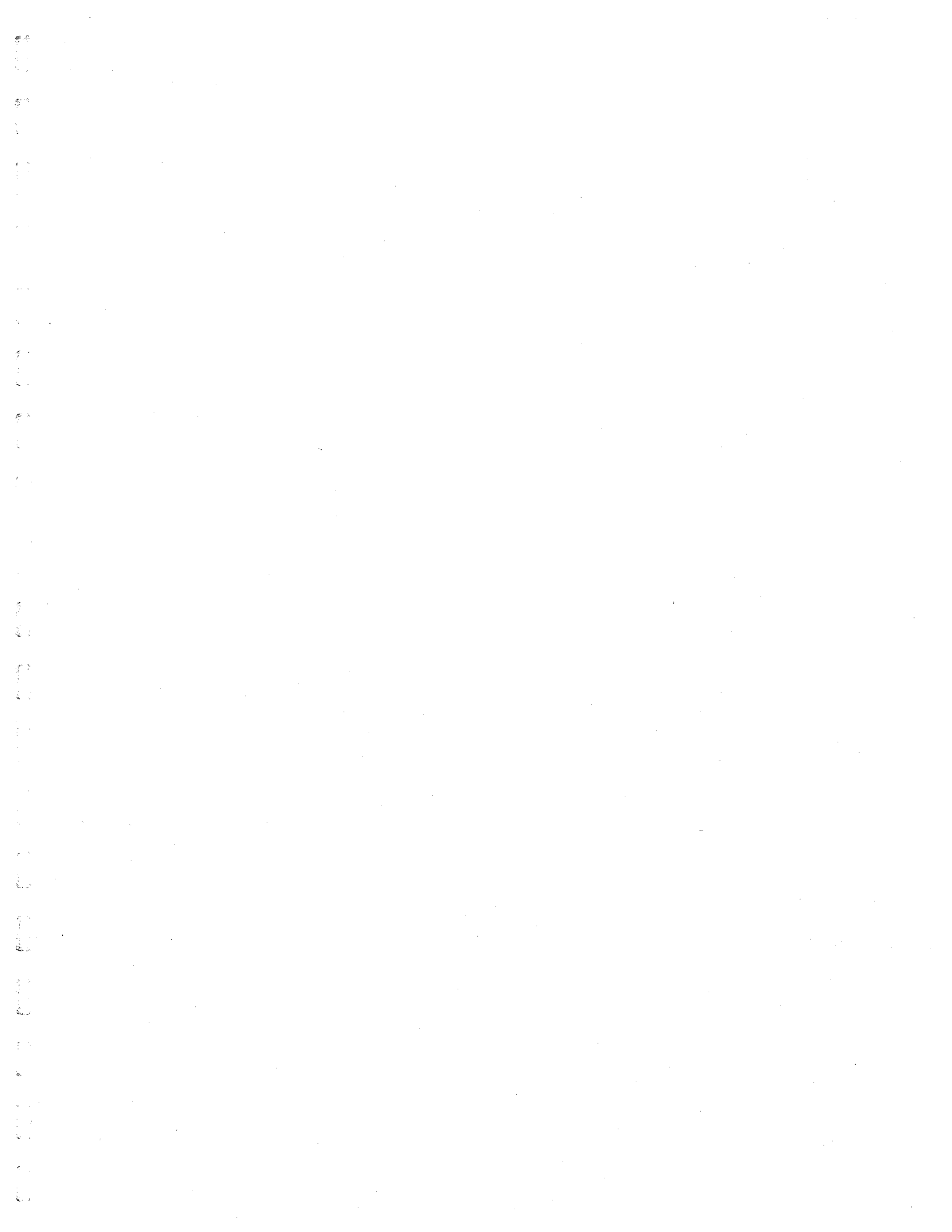
Preparer: Jack Schreyer

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 (RAFTs) 4.50% | (3) Payroll Taxes 8.28% | (4) Real Estate & Personal Property on U&U | (5) Other | (6) Total | (7) Supporting Schedules |
|--------------|--|--|----------------------------------|--|--------------|--------------|--------------------------------|
| Water | | | | | | | |
| 1 | Test Year (2005) Per Books | NA | NA | NA | | NA | B-4, B-5, A-5 |
| 2 | Adjustments to Test Year (Explain) | | | | | | |
| 3 | Payroll Tax Adjustment | | NA | | | NA | B5 |
| 4 | Non-U&U Adjustment @ NA | | | NA | | NA | |
| 5 | Total Test Year Adjustments | NA | NA | NA | NA | NA | |
| 6 | Adjusted Test Year (2005) | NA | NA | NA | NA | NA | |
| 7 | Adjustments to Intermed. Year (Explain) | | | | | | |
| 8 | RAF Adjustment | NA | | | | NA | E-13 |
| 9 | Payroll Tax Adjustment | | NA | | | NA | B-5 |
| 10 | Plant in Service Adjustment | | | NA | | NA | A-5 |
| 11 | Non-U&U Adjustment @ NA | | | NA | | NA | |
| 12 | Total 2006 Adjustments | NA | NA | NA | NA | NA | |
| 13 | Adjusted Intermed. Year (2006) | NA | NA | NA | NA | NA | |
| 14 | Adjustments to Projected Rate Year (Explain) | | | | | | |
| 15 | RAF Adjustment | NA | | | | NA | E-13 |
| 16 | Payroll Tax Adjustment | | NA | | | NA | B-5 |
| 17 | Plant in Service Adjustment | | | NA | | NA | A-5 |
| 18 | Non-U&U Adjustment @ NA | | | NA | | NA | |
| 19 | Total 2007 Adjustments | NA | NA | NA | NA | NA | |
| 20 | Adjusted Projected Rate Year (2007) | NA | NA | NA | NA | NA | |
| 21 | RAFTs Assoc. with Revenue Increase | | | | | NA | B-3 |
| 22 | Total Projected Rate Year (2007) | NA | NA | NA | NA | NA | |
| Sewer | | | | | | | |
| 23 | Test Year (2005) Per Books | 11,409 | 6,012 | 9,830 | | 27,250 | B-4, B-6, A-6 |
| 24 | Adjustments to Test Year (Explain) | | | | | | |
| 25 | Payroll Tax Adjustment | | 0 | | | 0 | B-6 |
| 26 | Non-U&U Adjustment @ 0.00% | | | 0 | | 0 | |
| 27 | Total Test Year Adjustments | 0 | 0 | 0 | 0 | 0 | |
| 28 | Adjusted Test Year (2005) | 11,409 | 6,012 | 9,830 | 0 | 27,250 | |
| 29 | Adjustments to Intermed. Year (Explain) | | | | | | |
| 30 | RAF Adjustment | 206 | | | | 206 | E-2 |
| 31 | Payroll Tax Adjustment | | (476) | | | (476) | B-6 |
| 32 | Plant in Service Adjustment | | | 10,270 | | 10,270 | A-6 |
| 33 | Non-U&U Adjustment @ 0.00% | | | 0 | | 0 | |
| 34 | Total 2006 Adjustments | 206 | (476) | 10,270 | 0 | 10,000 | |
| 35 | Adjusted Intermed. Year (2006) | 11,615 | 5,536 | 20,100 | 0 | 37,251 | |
| 36 | Adjustments to Projected Rate Year (Explain) | | | | | | |
| 37 | RAF Adjustment | 0 | | | | 0 | E-2 |
| 38 | Payroll Tax Adjustment | | 932 | | | 932 | B-6 |
| 39 | Plant in Service Adjustment | | | 7,829 | | 7,829 | A-6 |
| 40 | Non-U&U Adjustment @ 0.00% | | | 0 | | 0 | |
| 41 | Total 2007 Adjustments | 0 | 932 | 7,829 | 0 | 8,761 | |
| 42 | Adjusted Projected Rate Year (2007) | 11,615 | 6,468 | 27,929 | 0 | 46,011 | |
| 43 | RAFTs Assoc. with Revenue Increase | 22,264 | | | | 22,264 | B-3 |
| 44 | Total Projected Rate Year (2007) | 33,879 | 6,468 | 27,929 | 0 | 68,275 | |

Recap Schedules: B-1, B-2

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



**South Seas
TAX SCHEDULES**

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
|---|----------------------------|------------------------|
| Reconciliation 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 |
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

South Seas

Schedule: C-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Docket No. 060368-WS

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

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

| Line No. | (1) Description | (2) 2005 Year End Per Books | (3) 2005 Utility Adjustments | (4) 2005 Year End Adjusted | (5) 2006 Utility Adjustments | (6) 2006 Year End Adjusted | (7) 2007 Utility Adjustments | (8) 2007 Year End Adjusted | Supporting Schedules |
|--------------|---------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|-------------------------|
| Water | | | | | | | | | |
| 1 | Current Tax Expense | NA | NA | NA | NA | NA | NA | NA | C-2 |
| 2 | Deferred Income Tax Expense | NA | NA | NA | NA | NA | NA | NA | C-5 |
| 3 | ITC Realized This Year | NA | NA | NA | NA | NA | NA | NA | C-7 |
| 4 | ITC Amortization | NA | NA | NA | NA | NA | NA | NA | C-7 |
| 5 | Less: Parent Debt Adjustment | NA | NA | NA | NA | NA | NA | NA | C-8 |
| 6 | Total Income Tax Expense | NA | NA | NA | NA | NA | NA | NA | |
| Sewer | | | | | | | | | |
| 7 | Current Tax Expense | (64,813) | (42,879) | (107,692) | 24,422 | (83,270) | (35,374) | (118,644) | C-2 |
| 8 | Deferred Income Tax Expense | 0 | 86,208 | 86,208 | (21,255) | 64,953 | 0 | 64,953 | 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 | (64,813) | 43,328 | (21,485) | 3,168 | (18,317) | (35,374) | (53,691) | |

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

South Seas
 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.

| Line No. | (1) Description | (3) Water | | (4) 12/31/05 Adjusted | (6) Sewer | | (7) 12/31/05 Adjusted | (8) Supporting Schedules |
|----------|--|------------------------------|---------------------|-----------------------------|-----------------------|---------------------|-----------------------------|-----------------------------|
| | | (2) 12/31/05 Per Books | 2005 Adjustments | | 12/31/05 Per Books | 2005 Adjustments | | |
| 1 | Taxable Operating Income before Interest | NA | NA | NA | (147,307) | (78,425) | (225,731) | B-1, B-2 |
| 2 | Less: Interest Charges | NA | NA | NA | 0 | (32,733) | (32,733) | C-3 |
| 3 | Taxable Income | 0 | 0 | 0 | (147,307) | (111,158) | (258,464) | |
| 4 | Schedule M Adjustments | | | | | | | |
| 5 | Permanent Differences | - | NA | NA | - | 0 | 0 | C-4 |
| 6 | Timing Differences | NA | NA | NA | 223,480 | 0 | 223,480 | C-5 |
| 7 | Total Schedule M Adjustments | 0 | 0 | 0 | 223,480 | 0 | 223,480 | |
| 8 | Taxable Income Before State Taxes | 0 | NA | 0 | (370,787) | (111,158) | (481,945) | |
| 9 | State Tax Rate | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | State Income Taxes | 0 | NA | 0 | (20,393) | (6,114) | (26,507) | |
| 13 | Federal Taxable Income | 0 | NA | 0 | (126,913) | (105,044) | (231,957) | |
| 14 | Federal Tax Rate | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | |
| 15 | Federal Income Taxes | 0 | NA | 0 | (44,420) | (36,765) | (81,185) | |
| 16 | Less: Investment Tax Credit Realized This Year | 0 | NA | 0 | 0 | 0 | 0 | C-7 |
| 17 | Current Federal Income Taxes | 0 | NA | 0 | (44,420) | (36,765) | (81,185) | |
| 18 | Summary: | | | | | | | |
| 19 | Current State Income Tax | 0 | NA | 0 | (20,393) | (6,114) | (26,507) | |
| 20 | Current Federal Income Tax | 0 | NA | 0 | (44,420) | (36,765) | (81,185) | |
| 21 | Total Current Income Tax Expense (To C-1) | 0 | NA | 0 | (64,813) | (42,879) | (107,692) | |

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-2
 Page: 2 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.

| Line No. | (1) Description | (2) | | | (3) | | | (4) 12/31/06 Adjusted | (5) 12/31/05 Adjusted | (6) | | (7) 12/31/06 Adjusted | (8) Supporting Schedules |
|----------|--|----------------------|-------|----------------------|-------|----------------------|----------|-----------------------------|-----------------------------|-----|--|-----------------------------|-----------------------------|
| | | 12/31/05 Adjusted | 2006 | Water Adjustments | 2006 | Sewer Adjustments | 2006 | | | | | | |
| 1 | Taxable Operating Income before Interest | NA | NA | NA | NA | (225,731) | 51,560 | (174,171) | | | | B-1, B-2 | |
| 2 | Less: Interest Charges | NA | NA | NA | NA | (32,733) | 6,645 | (26,088) | | | | C-3 | |
| 3 | Taxable Income | 0 | 0 | 0 | 0 | (258,464) | 58,205 | (200,259) | | | | | |
| 4 | Schedule M Adjustments | | | | | | | | | | | | |
| 5 | Permanent Differences | NA | NA | NA | NA | 0 | 0 | 0 | | | | C-4 | |
| 6 | Timing Differences | NA | NA | NA | NA | 223,480 | (55,100) | 168,381 | | | | C-5 | |
| 7 | Total Schedule M Adjustments | 0 | 0 | 0 | 0 | 223,480 | (55,100) | 168,381 | | | | | |
| 8 | Taxable Income Before State Taxes | 0 | NA | 0 | 0 | (481,945) | 113,305 | (368,640) | | | | | |
| 9 | State Tax Rate | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | State Income Taxes | 0 | NA | 0 | 0 | (26,507) | 6,232 | (20,275) | | | | | |
| 13 | Federal Taxable Income | 0 | NA | 0 | 0 | (231,957) | 51,973 | (179,984) | | | | | |
| 14 | Federal Tax Rate | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | | | | | |
| 15 | Federal Income Taxes | 0 | NA | 0 | 0 | (81,185) | 18,191 | (62,994) | | | | | |
| 16 | Less: Investment Tax Credit Realized This Year | 0 | NA | 0 | 0 | 0 | 0 | 0 | | | | C-7 | |
| 17 | Current Federal Income Taxes | 0 | NA | 0 | 0 | (81,185) | 18,191 | (62,994) | | | | | |
| 18 | Summary: | | | | | | | | | | | | |
| 19 | Current State Income Tax | 0 | NA | 0 | 0 | (26,507) | 6,232 | (20,275) | | | | | |
| 20 | Current Federal Income Tax | 0 | NA | 0 | 0 | (81,185) | 18,191 | (62,994) | | | | | |
| 21 | Total Current Income Tax Expense (To C-1) | 0 | NA | 0 | 0 | (107,692) | 24,422 | (83,270) | | | | | |

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

Schedule: C-2
 Page: 3 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.

| Line No. | (1) Description | (3) Water | | (4) 12/31/07 Adjusted | (6) Sewer | | (7) 12/31/07 Adjusted | (8) Supporting Schedules |
|----------|--|-----------------------------|---------------------|-----------------------------|----------------------|---------------------|-----------------------------|-----------------------------|
| | | (2) 12/31/06 Adjusted | 2007 Adjustments | | 12/31/06 Adjusted | 2007 Adjustments | | |
| 1 | Taxable Operating Income before Interest | NA | NA | NA | (174,171) | (76,622) | (250,793) | B-1, B-2 |
| 2 | Less: Interest Charges | NA | NA | NA | (26,088) | (15,081) | (41,169) | C-3 |
| 3 | Taxable Income | 0 | 0 | 0 | (200,259) | (91,703) | (291,962) | |
| 4 | Schedule M Adjustments | | | | | | | |
| 5 | Permanent Differences | NA | NA | NA | 0 | 0 | 0 | C-4 |
| 6 | Timing Differences | NA | NA | NA | 168,381 | 0 | 168,381 | C-5 |
| 7 | Total Schedule M Adjustments | 0 | 0 | 0 | 168,381 | 0 | 168,381 | |
| 8 | Taxable Income Before State Taxes | 0 | NA | 0 | (368,640) | (91,703) | (460,343) | |
| 9 | State Tax Rate | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | State Income Taxes | 0 | NA | 0 | (20,275) | (5,044) | (25,319) | |
| 13 | Federal Taxable Income | 0 | NA | 0 | (179,984) | (86,659) | (266,643) | |
| 14 | Federal Tax Rate | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | |
| 15 | Federal Income Taxes | 0 | NA | 0 | (62,994) | (30,331) | (93,325) | |
| 16 | Less: Investment Tax Credit Realized This Year | 0 | NA | 0 | 0 | 0 | 0 | C-7 |
| 17 | Current Federal Income Taxes | 0 | NA | 0 | (62,994) | (30,331) | (93,325) | |
| 18 | Summary: | | | | | | | |
| 19 | Current State Income Tax | 0 | NA | 0 | (20,275) | (5,044) | (25,319) | |
| 20 | Current Federal Income Tax | 0 | NA | 0 | (62,994) | (30,331) | (93,325) | |
| 21 | Total Current Income Tax Expense (To C-1) | 0 | NA | 0 | (83,270) | (35,374) | (118,644) | |

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule: C-3
 Page: 1 of 3
 Preparer: Jack Schreyer

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

| Line No. | (1) Description | (2) (3) (4) | | | (5) (6) (7) | | | (8) Supporting Schedules |
|----------|--|----------------|------------------|---------------|----------------|------------------|---------------|-----------------------------|
| | | Water | | 2005 Adjusted | Sewer | | 2005 Adjusted | |
| | | 2005 Per Books | 2005 Adjustments | | 2005 Per Books | 2005 Adjustments | | 2005 Adjusted |
| 1 | Interest on Long-Term Debt | 0 | 0 | 0 | 0 | 32,634 | 32,634 | Note* |
| 2 | Amortization of Debt Premium, Discount and Expense Net | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Interest on Short-Term Debt | 0 | 0 | 0 | 0 | 0 | 0 | Note* |
| 4 | Other Interest Expense | 0 | 0 | 0 | 0 | 100 | 100 | |
| 5 | Less: AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | ITC Interest Synchronization | 0 | 0 | 0 | 0 | 0 | 0 | C-7 |
| 7 | Total Used For Tax Calculation | 0 | 0 | 0 | 0 | 32,733 | 32,733 | |

| Balances From Sch. D-1 | Water | | | | | | Sewer | | | | | |
|--------------------------------------|----------------|-------|------|---------------------|-------------------------|--|----------------|-------|------|---------------------|-------------------------|--|
| | Amount | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost | | Amount | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost | |
| 8 Long-Term Debt | Not Applicable | | | | | | Not Applicable | | | | | |
| 9 Short-Term Debt | Not Applicable | | | | | | Not Applicable | | | | | |
| 10 Preferred Stock | Not Applicable | | | | | | Not Applicable | | | | | |
| 11 Common Equity | Not Applicable | | | | | | Not Applicable | | | | | |
| 12 Total | | | | | | | | | | | | |
| 13 ITC (from D-1, Line 7) | | | | | | | | | | | | |
| 14 Weighted Debt Cost (From Line 12) | | | | | | | | | | | | |
| 15 Interest Adjustment (To Line 6) | | | | | | | | | | | | |

* Note: Calculations for utility adjusted interest:

| | Water | | Sewer | |
|--|-------|---|-------|-----------|
| Rate Base (Sch. A-1, A-2) | | 0 | | 1,364,300 |
| Weighted Cost of Long Term Debt (D-1) | 0.00% | 0 | 2.39% | 32,634 |
| Weighted Cost of Short Term Debt (D-1) | 0.00% | 0 | 0.00% | 0 |
| Adjusted Interest on Debt | | 0 | | 32,634 |

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

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

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

| Line No. | (1) Description | (2) (3) (4) | | | (5) (6) (7) | | | (8) Supporting Schedules |
|----------|--|---------------|------------------|---------------|-------------|---------------|------------------|-----------------------------|
| | | Water | | 2006 Adjusted | Sewer | | | |
| | | 2005 Adjusted | 2006 Adjustments | | | 2005 Adjusted | 2006 Adjustments | 2006 Adjusted |
| 1 | Interest on Long-Term Debt | 0 | 0 | 0 Note* | 32,634 | (531) | 32,103 | Note* |
| 2 | Amortization of Debt Premium, Discount and Expense Net | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Interest on Short-Term Debt | 0 | 0 | 0 Note* | 0 | (0) | 0 | Note* |
| 4 | Other Interest Expense | 0 | 0 | 0 | 100 | 0 | 100 | |
| 5 | Less: AFUDC | 0 | 0 | 0 | 0 | (6,114) | (6,114) | |
| 6 | ITC Interest Synchronization | 0 | 0 | 0 | 0 | 0 | 0 | C-7 |
| 7 | Total Used For Tax Calculation | 0 | 0 | 0 | 32,733 | (6,645) | 26,088 | |

| Balances From Sch. D-1 | Amount | Ratio | Water | | | Sewer | | | Total Weighted Cost | Debt Only Weighted Cost |
|--------------------------------------|--------|-------|----------------|---------------------|-------------------------|----------------|-------|------|---------------------|-------------------------|
| | | | Cost | Total Weighted Cost | Debt Only Weighted Cost | Amount | Ratio | Cost | | |
| 8 Long-Term Debt | | | Not Applicable | | | Not Applicable | | | | |
| 9 Short-Term Debt | | | Not Applicable | | | Not Applicable | | | | |
| 10 Preferred Stock | | | Not Applicable | | | Not Applicable | | | | |
| 11 Common Equity | | | Not Applicable | | | Not Applicable | | | | |
| 12 Total | | | | | | | | | | |
| 13 ITC (from D-1, Line 7) | | | | | | | | | | |
| 14 Weighted Debt Cost (From Line 12) | | | | | | | | | | |
| 15 Interest Adjustment (To Line 6) | | | | | | | | | | |

* Note: Calculations for utility adjusted interest:

| | Water | | Sewer | |
|--|-------|---|-------|-----------|
| Rate Base (Sch. A-1, A-2) | | 0 | | 1,342,100 |
| Weighted Cost of Long Term Debt (D-1) | 0.00% | 0 | 2.39% | 32,103 |
| Weighted Cost of Short Term Debt (D-1) | 0.00% | 0 | 0.00% | 0 |
| Adjusted Interest on Debt | | 0 | | 32,103 |

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

Schedule: C-3
 Page: 3 of 3
 Preparer: Jack Schreyer

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

| Line No. | (1) Description | (2) (3) (4) | | | (5) (6) (7) | | | (8) Supporting Schedules | |
|----------|--|---------------|------------------------|---------------|---------------|------------------------|---------------|-----------------------------|-------|
| | | 2006 Adjusted | Water 2007 Adjustments | 2007 Adjusted | 2006 Adjusted | Sewer 2007 Adjustments | 2007 Adjusted | | |
| 1 | Interest on Long-Term Debt | 0 | 0 | 0 | Note* | 32,103 | 9,851 | 41,954 | Note* |
| 2 | Amortization of Debt Premium, Discount and Expense Net | 0 | 0 | 0 | | 0 | 0 | 0 | |
| 3 | Interest on Short-Term Debt | 0 | 0 | 0 | Note* | 0 | 0 | 0 | Note* |
| 4 | Other Interest Expense | 0 | 0 | 0 | | 100 | 0 | 100 | |
| 5 | Less: AFUDC | 0 | 0 | 0 | | (6,114) | 5,230 | (884) | |
| 6 | ITC Interest Synchronization | 0 | 0 | 0 | | 0 | 0 | 0 | C-7 |
| 7 | Total Used For Tax Calculation | 0 | 0 | 0 | | 26,088 | 15,081 | 41,169 | |

| Balances From Sch. D-1 | Amount | Ratio | Water | | | Sewer | | | | |
|--------------------------------------|--------|-------|----------------|---------------------|-------------------------|----------------|-------|------|---------------------|-------------------------|
| | | | Cost | Total Weighted Cost | Debt Only Weighted Cost | Amount | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost |
| 8 Long-Term Debt | | | Not Applicable | | | Not Applicable | | | | |
| 9 Short-Term Debt | | | Not Applicable | | | Not Applicable | | | | |
| 10 Preferred Stock | | | Not Applicable | | | Not Applicable | | | | |
| 11 Common Equity | | | Not Applicable | | | Not Applicable | | | | |
| 12 Total | | | | | | | | | | |
| 13 ITC (from D-1, Line 7) | | | | | | | | | | |
| 14 Weighted Debt Cost (From Line 12) | | | | | | | | | | |
| 15 Interest Adjustment (To Line 6) | | | | | | | | | | |

* Note: Calculations for utility adjusted interest:

| | Water | | Sewer | |
|--|-------|---|-------|-----------|
| Rate Base (Sch. A-1, A-2) | | 0 | | 1,753,939 |
| Weighted Cost of Long Term Debt (D-1) | 0.00% | 0 | 2.39% | 41,954 |
| Weighted Cost of Short Term Debt (D-1) | 0.00% | 0 | 0.00% | 0 |
| Adjusted Interest on Debt | | 0 | | 41,954 |

Book/Tax Differences - Permanent

Florida Public Service Commission

South Seas

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line No. | (1) Description | (2) Amount 2005 | (3) Amount 2006 | (4) Amount 2007 |
|------------------|--------------------|-----------------------|-----------------------|-----------------------|
| WATER | | | | |
| 1 | | | | |
| 2 | None | | | |
| 3 | | | | |
| 4 | Total | <u>0</u> | <u>0</u> | <u>0</u> |
| SEWER | | | | |
| 5 | | | | |
| 6 | None | | | |
| 7 | | | | |
| 8 | Total | <u>0</u> | <u>0</u> | <u>0</u> |

Deferred Income Tax Expense

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: C-5

Page: 1 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.

| Line No. | Description | (1) | (2) | | (3) | (4) | | (5) | (6) | | (7) | (8) |
|----------|--|-----------|-------------|----------|-----------|-------------|----------|-----------|-------------|----------|----------------------|-----|
| | | | Water | | | Sewer | | | Sewer | | | |
| | | 12/31/05 | 2005 | 12/31/05 | 12/31/05 | 2005 | 12/31/05 | 12/31/05 | 2005 | 12/31/05 | Supporting Schedules | |
| | | Per Books | Adjustments | Adjusted | Per Books | Adjustments | Adjusted | Per Books | Adjustments | Adjusted | | |
| | Timing Differences (Book Expense Higher (Lower) than Tax Expense): | | | | | | | | | | | |
| 1 | Tax Depreciation & Amortization | 0 | 0 | 0 | 222,956 | 52,368 | 275,323 | | | | | |
| 2 | Book Depreciation & Amortization | NA | NA | NA | 111,215 | 52,368 | 163,583 | | | | B-13,14 | |
| 3 | Difference | 0 | 0 | 0 | 111,740 | 0 | 111,740 | | | | | |
| 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) | 0 | 0 | 0 | 223,480 | 0 | 223,480 | | | | | |
| 9 | State Tax Rate | 5.5% | | 5.5% | 5.5% | | 5.5% | | | | | |
| 10 | State Deferred Taxes | 0 | 0 | 0 | 12,291 | 0 | 12,291 | | | | | |
| 11 | Timing Differences for Federal Taxes | 0 | 0 | 0 | 211,189 | 0 | 211,189 | | | | | |
| 12 | Federal Tax Rate | 35.0% | | 35.0% | 35.0% | | 35.0% | | | | | |
| 13 | Federal Deferred Taxes | 0 | 0 | 0 | 73,916 | 0 | 73,916 | | | | | |
| 14 | Total Deferred Taxes (to C-1) | 0 | 0 | 0 | 86,208 | 0 | 86,208 | | | | | |

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 1 of 3

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.

| Line No. | Year | Account No. 283 Deferred Tax Liability | | | Account No. ____ | | | Net Deferred Income Taxes | | |
|--------------|------|---|----------------|--------------|------------------|----------------|--------------|---------------------------|----------------|--------------|
| | | (1) State | (2) Federal | (3) Total | (4) State | (5) Federal | (6) Total | (7) State | (8) Federal | (9) Total |
| WATER | | | | | | | | | | |
| 1 | 2003 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 2 | 2004 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 3 | 2005 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 4 | 2006 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 5 | 2007 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| SEWER | | | | | | | | | | |
| 6 | 2003 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 7 | 2004 | 0 | (22,324) | (22,324) | | | | 0 | (22,324) | (22,324) |
| 8 | 2005 | 19,591 | 117,407 | 136,998 | | | | 19,591 | 117,407 | 136,998 |
| 9 | 2006 | 24,238 | 145,258 | 169,495 | | | | 24,238 | 145,258 | 169,495 |
| 10 | 2007 | 28,885 | 173,108 | 201,993 | | | | 28,885 | 173,108 | 201,993 |

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

South Seas

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) |
|--------------|------|--|---------------------|----------------|
| | | Account No. 28306 Deferred State Tax Liability | | |
| Line No. | Year | Beginning Balance | Current Year Change | Ending Balance |
| WATER | | | | |
| 1 | 2003 | 0 | 0 | 0 |
| 2 | 2004 | 0 | 0 | 0 |
| 3 | 2005 | 0 | 0 | 0 |
| 4 | 2006 | 0 | 0 | 0 |
| 5 | 2007 | 0 | 0 | 0 |
| SEWER | | | | |
| 6 | 2003 | 0 | 0 | 0 |
| 7 | 2004 | 0 | 0 | 0 |
| 8 | 2005 | 0 | 19,591 | 19,591 |
| 9 | 2006 | 19,591 | 4,647 | 24,238 |
| 10 | 2007 | 24,238 | 4,647 | 28,885 |

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 3 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.

| Line No. | (1) Year | (2) Beginning Balance | (3) Account No. 28305 Deferred Federal Tax Liability | | (4) Ending Balance |
|--------------|-------------|--------------------------|---|----------|-----------------------|
| | | | Current Year Change | | |
| WATER | | | | | |
| 1 | 2003 | 0 | 0 | 0 | 0 |
| 2 | 2004 | 0 | 0 | 0 | 0 |
| 3 | 2005 | 0 | 0 | 0 | 0 |
| 4 | 2006 | 0 | 0 | 0 | 0 |
| 5 | 2007 | 0 | 0 | 0 | 0 |
| SEWER | | | | | |
| 6 | 2003 | 0 | 0 | 0 | 0 |
| 7 | 2004 | 0 | (22,324) | (22,324) | (22,324) |
| 8 | 2005 | (22,324) | 139,731 | 117,407 | 117,407 |
| 9 | 2006 | 117,407 | 27,850 | 145,258 | 145,258 |
| 10 | 2007 | 145,258 | 27,850 | 173,108 | 173,108 |

Investment Tax Credits - Analysis

Florida Public Service Commission

South Seas

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% ITC | | | | | (7) | 4% ITC | | | | | (13) |
|----------|------------------------|-----------------|--------------------|--------------|--------------------|----------------|----------------|-------------------|--------------|--------------------|--------------|----------------|--------------------|
| | | Amount Realized | | Amortization | | Ending Balance | | Amount Realized | | Amortization | | Ending Balance | |
| Line No. | Beginning Year Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | | Ending Balance | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | | Prior Year Adjust. |
| 1 | NONE | | | | | | NONE | | | | | | |

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

South Seas
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

South Seas

Docket No. 060368-WS

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

Schedule: C-8

Page: 1 of 1

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**.

| Line No. | (1) Description | (2) Average Amount | (3) % of Total | (4) Cost Rate | (5) Cost | (6) Supporting 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**

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

Schedule: C-9
Page: 1 of 1
Preparer: Jack Schreyer

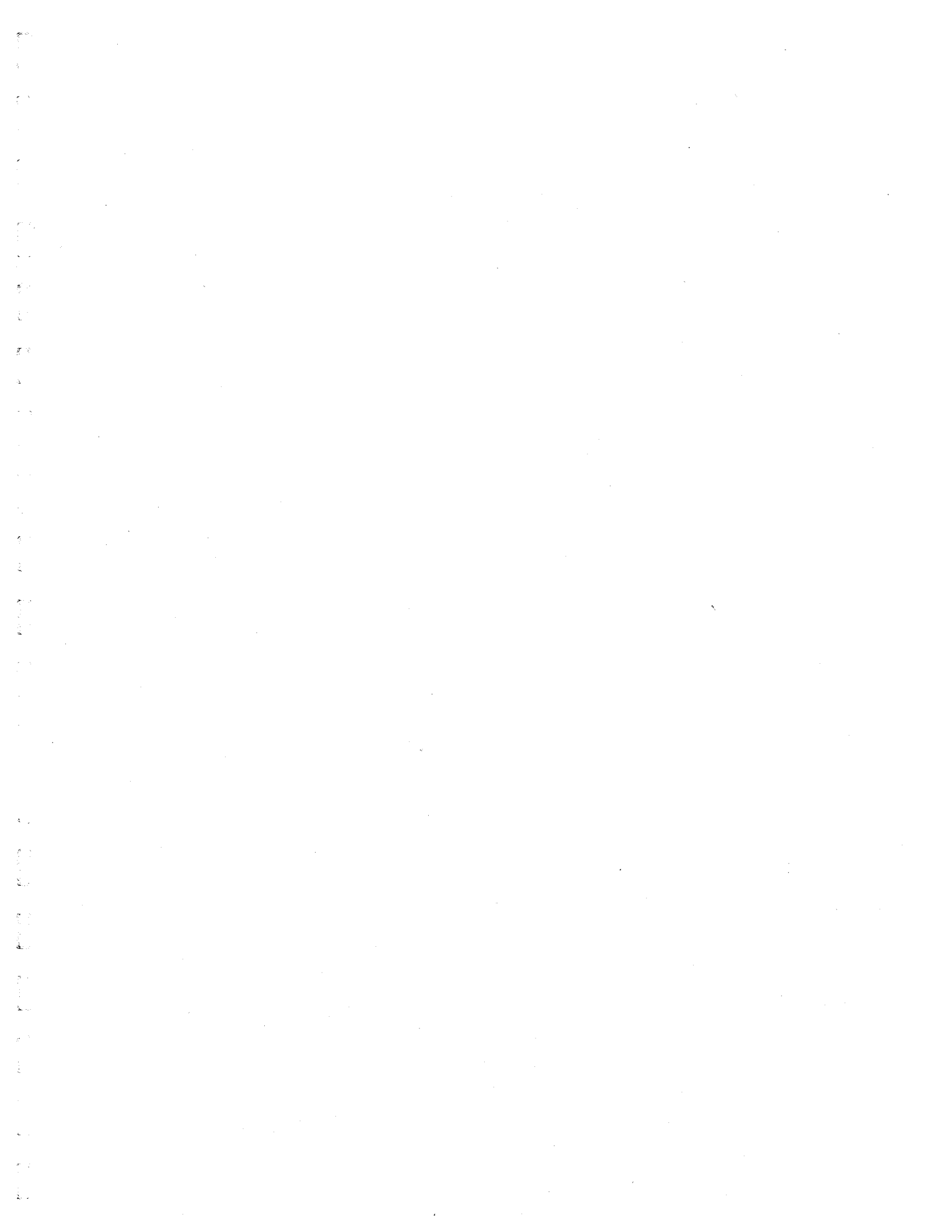
Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available 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****South Seas**
Docket No. 060368-WS
Test Year Ending 12/31/05Schedule: 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 |



**South Seas
CAPITAL SCHEDULES**

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
|-----------------------------|----------------------------|------------------------|
| Requested Cost of Capital | D-1 | 113 |
| Reconciliation 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

South Seas**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 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.

| Line No. | (1) Class of Capital | (2) Reconciled To Requested Rate Base | (3) Ratio | (4) Cost Rate | (5) Weighted Cost Rate | (6) Cost | (7) Supporting Schedules |
|--------------|-----------------------------------|--|----------------|---------------------|---------------------------------|----------------|--------------------------------|
| WATER | | | | | | | |
| 1 | Long-Term Debt | 0 | 0.00% | 6.00% | 0.00% | 0 | 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 | 0 | 0.00% | 10.12% | 0.00% | 0 | D-2 |
| 5 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 | D-2 |
| 6 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 7 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> | |
| SEWER | | | | | | | |
| 8 | Long-Term Debt | 543,892 | 39.87% | 6.00% | 2.39% | 32,634 | 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 | 815,838 | 59.80% | 10.12% | 6.05% | 82,563 | D-2 |
| 12 | Customer Deposits | 1,658 | 0.12% | 6.00% | 0.01% | 100 | D-2 |
| 13 | Accumulated Deferred Income Taxes | 2,912 | 0.21% | 0.00% | 0.00% | 0 | D-2 |
| 14 | Total | <u>1,364,300</u> | <u>100.00%</u> | | <u>8.45%</u> | <u>115,296</u> | |

Schedule of Requested Cost of Capital

13 Month Average balance

South Seas**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 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) | |
|---------------------------|-----------------------------------|------------------|----------------|--------------------|--------------|----------------------|
| Line No. Class of Capital | Reconciled To Requested Rate Base | Ratio | Cost Rate | Weighted Cost Rate | Cost | Supporting Schedules |
| WATER | | | | | | |
| 1 | Long-Term Debt | 0 | 0.00% | 6.00% | 0.00% | 0 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 | 0 | 0.00% | 10.12% | 0.00% | 0 D-2 |
| 5 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 D-2 |
| 6 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 D-2 |
| 7 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> |
| SEWER | | | | | | |
| 8 | Long-Term Debt | 533,592 | 39.76% | 6.00% | 2.39% | 32,016 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 | 800,388 | 59.64% | 10.12% | 6.04% | 80,999 D-2 |
| 12 | Customer Deposits | 1,658 | 0.12% | 6.00% | 0.01% | 100 D-2 |
| 13 | Accumulated Deferred Income Taxes | 6,462 | 0.48% | 0.00% | 0.00% | 0 D-2 |
| 14 | Total | <u>1,342,100</u> | <u>100.00%</u> | | <u>8.43%</u> | <u>113,114</u> |

Schedule of Requested Cost of Capital

13 Month Average balance

South Seas**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 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.

| Line No. | (1) Class of Capital | (2) Reconciled To Requested Rate Base | (3) Ratio | (4) Cost Rate | Weighted Cost Rate | (5) Cost | (6) Supporting Schedules |
|--------------|-----------------------------------|--|----------------|---------------------|--------------------------|----------------|--------------------------------|
| WATER | | | | | | | |
| 1 | Long-Term Debt | 0 | 0.00% | 6.00% | 0.00% | 0 | 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 | 0 | 0.00% | 10.12% | 0.00% | 0 | D-2 |
| 5 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 | D-2 |
| 6 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 7 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> | |
| SEWER | | | | | | | |
| 8 | Long-Term Debt | 697,765 | 39.78% | 6.00% | 2.39% | 41,866 | 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 | 1,046,647 | 59.67% | 10.12% | 6.04% | 105,921 | D-2 |
| 12 | Customer Deposits | 1,658 | 0.09% | 6.00% | 0.01% | 100 | D-2 |
| 13 | Accumulated Deferred Income Taxes | 7,869 | 0.45% | 0.00% | 0.00% | 0 | D-2 |
| 14 | Total | <u>1,753,939</u> | <u>100.00%</u> | | <u>8.43%</u> | <u>147,886</u> | |

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

South Seas

Schedule: D-2

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

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.

| Line No. | Class of Capital | (1) Average Test Year | (4) Reconciliation Adjustments | | | (6) Reconciled To Requested Rate Base | (7) Supporting Schedules |
|--------------|-----------------------------------|-----------------------------|-----------------------------------|------------------|-------------------|--|--------------------------------|
| | | | (3) Specific | (4) (Explain) | (5) Pro rata * | | |
| Water | | | | | | | |
| 1 | Long-Term Debt | 0 | | | 0 | 0 | D-5 |
| 2 | Short-Term Debt | 0 | | | | 0 | D-4 |
| 3 | Preferred Stock | 0 | | | | 0 | D-3 |
| 4 | Common Stock | 0 | | | 0 | 0 | |
| 5 | Customer Deposits | 0 | | | | 0 | D-7 |
| 6 | Accumulated Deferred Income Taxes | 0 | | | | 0 | |
| 7 | Total | <u>0</u> | | | <u>0</u> | <u>0</u> | A-1 |
| Sewer | | | | | | | |
| 8 | Long-Term Debt | 0 | | | 543,892 | 543,892 | D-5 |
| 9 | Short-Term Debt | 0 | | | | 0 | D-4 |
| 10 | Preferred Stock | 0 | | | | 0 | D-3 |
| 11 | Common Stock | 1,359,730 | | | (543,892) | 815,838 | |
| 12 | Customer Deposits | 1,658 | | | | 1,658 | |
| 13 | Accumulated Deferred Income Taxes | 2,912 | | | | 2,912 | |
| 14 | Total | <u>1,364,300</u> | | | <u>0</u> | <u>1,364,300</u> | A-2 |

* 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

Florida Public Service Commission

13 Month Average Balance

South Seas

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: 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.

| Line No. Class of Capital | (1) | (2) | (3) (4) (5) Reconciliation Adjustments | | | (6) | (7) |
|--------------------------------------|-----|----------------------|---|-----------|------------|---------------------------|-------------------------|
| | | Average Test Year | Specific | (Explain) | Pro rata * | To Requested Rate Base | Supporting Schedules |
| Water | | | | | | | |
| 1 Long-Term Debt | | 0 | | | | 0 | D-5 |
| 2 Short-Term Debt | | 0 | | | | 0 | D-4 |
| 3 Preferred Stock | | 0 | | | | 0 | D-3 |
| 4 Common Stock | | 0 | | | | 0 | |
| 5 Customer Deposits | | 0 | | | | 0 | D-7 |
| 6 Accumulated Deferred Income Taxes | | 0 | | | | 0 | |
| 7 Total | | <u>0</u> | | | <u>0</u> | <u>0</u> | A-1 |
| Sewer | | | | | | | |
| 8 Long-Term Debt | | 533,592 | | | | 533,592 | D-5 |
| 9 Short-Term Debt | | 0 | | | | 0 | D-4 |
| 10 Preferred Stock | | 0 | | | | 0 | D-3 |
| 11 Common Stock | | 800,388 | | | | 800,388 | |
| 12 Customer Deposits | | 1,658 | | | | 1,658 | D-7 |
| 13 Accumulated Deferred Income Taxes | | 6,462 | | | | 6,462 | |
| 14 Total | | <u>1,342,100</u> | | | <u>0</u> | <u>1,342,100</u> | A-2 |

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

South Seas

Schedule: D-2

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending: 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

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.

| Line No. | Class of Capital | (1) Average Test Year | (4) Reconciliation Adjustments | | | (6) Reconciled To Requested Rate Base | (7) Supporting Schedules |
|--------------|-----------------------------------|--------------------------|--------------------------------|------------------|-------------------|--|-----------------------------|
| | | | (3) Specific | (4) (Explain) | (5) Pro rata * | | |
| Water | | | | | | | |
| 1 | Long-Term Debt | 0 | | | | 0 | D-5 |
| 2 | Short-Term Debt | 0 | | | | 0 | D-4 |
| 3 | Preferred Stock | 0 | | | | 0 | D-3 |
| 4 | Common Stock | 0 | | | | 0 | |
| 5 | Customer Deposits | 0 | | | | 0 | D-7 |
| 6 | Accumulated Deferred Income Taxes | 0 | | | | 0 | |
| 7 | Total | <u>0</u> | | | <u>0</u> | <u>0</u> | A-1 |
| Sewer | | | | | | | |
| 8 | Long-Term Debt | 697,765 | | | | 697,765 | D-5 |
| 9 | Short-Term Debt | 0 | | | | 0 | D-4 |
| 10 | Preferred Stock | 0 | | | | 0 | D-3 |
| 11 | Common Stock | 1,046,647 | | | | 1,046,647 | |
| 12 | Customer Deposits | 1,658 | | | | 1,658 | D-7 |
| 13 | Accumulated Deferred Income Taxes | 7,869 | | | | 7,869 | |
| 14 | Total | <u>1,753,939</u> | | | <u>0</u> | <u>1,753,939</u> | A-2 |

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Cost of Short-Term Debt

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Schedule: D-4

Page: 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.

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

Cost of Long-Term Debt

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

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

Cost of Long-Term Debt

South Seas
 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
 Page: 2 of 2
 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 No. | (1) Description, Coupon Rate Years of Life | (2) Issue Date Maturity Date | (3) Principal Amt. Sold (Face Value) | (4) Principal Amount Outstanding | (5) Amount Outstanding Within One Year | (6) Unamortized Disc. (Prem) Associated With Col (4) | (7) Unamortized Issuing Exp. Associated with Col (4) | (8) Annual Amort. of Discount (Prem) on Principal Outst. | (9) Annual Amort. of Issuing Exp. on Principal Outstanding | (10) Interest Cost (Coupon Rate) x Col(4) | (11) Total Interest Cost (8)+(9)+(10) | (12) Effective Cost Rate (11)/(4)-(6)-(7)) |
|-------------|--|------------------------------------|---|---|--|--|--|--|--|--|--|---|
| 2005 | | | | | | | | | | | | |
| 1 | - | - | - | - | - | - | - | - | - | - | - | |
| 2 | - | - | - | - | - | - | - | - | - | - | - | |
| 2006 | | | | | | | | | | | | |
| 3 | Note - | 6.00% 10/31/06 - | 20,501,000 | 4,731,000 | - | - | - | - | - | 283,860 | 283,860 | 6.00% |
| 4 | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | <u>4,731,000</u> | | | | | | | | |
| 2007 | | | | | | | | | | | | |
| 5 | Note - | 6.00% 10/31/06 - | 20,501,000 | 20,501,000 | - | - | - | - | - | 1,230,060 | 1,230,060 | 6.00% |
| 6 | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | <u>20,501,000</u> | | | | | | | | |

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

Schedule: D-6
 Page: 1 of 2
 Preparer: <name>

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

Schedule: D-6
 Page: 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.

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

Utility [X] or Parent []

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

| Line No. | (1) Month & Year | (2) Beginning Balance | (3) Deposits Received | (4) Deposits Refunded | Ending Balance (2+3+4) |
|----------|---------------------|---------------------------|--------------------------|--------------------------|---------------------------|
| 1 | Jan-05 | 1,500 | 100 | 0 | 1,600 |
| 2 | Feb-05 | 1,600 | 0 | 0 | 1,600 |
| 3 | Mar-05 | 1,600 | 0 | 0 | 1,600 |
| 4 | Apr-05 | 1,600 | 0 | 0 | 1,600 |
| 5 | May-05 | 1,600 | 0 | 0 | 1,600 |
| 6 | Jun-05 | 1,600 | 0 | 0 | 1,600 |
| 7 | Jul-05 | 1,600 | 0 | 0 | 1,600 |
| 8 | Aug-05 | 1,600 | 100 | 0 | 1,700 |
| 9 | Sep-05 | 1,700 | 0 | 0 | 1,700 |
| 10 | Oct-05 | 1,700 | 0 | 0 | 1,700 |
| 11 | Nov-05 | 1,700 | 100 | 0 | 1,800 |
| 12 | Dec-05 | 1,800 | 0 | 0 | 1,800 |
| 13 | Average | | | | <u>1,658</u> |
| 14 | | Water Allocated at | | 0% | <u>0</u> |
| 15 | | Sewer Allocated at | | 100% | <u>1,658</u> |



**South Seas
RATES SCHEDULES**

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

| Line No. | (1) Class/Meter Size | (2) Test Year Period 1 | (3) Test Year Period 2 | (4) Test Year Full Yr | (5) Present Rates | (6) Interim Rates | (7) Proposed Rates |
|----------|---------------------------|------------------------------|------------------------------|-----------------------------|-------------------------|-------------------------|--------------------------|
| 1 | Residential | | | | | | |
| 2 | 5/8" X 3/4" | NA | NA | NA | NA | NA | - |
| 3 | 3/4" | NA | NA | NA | NA | NA | - |
| 4 | 1" | NA | NA | NA | NA | NA | - |
| 5 | 1-1/2" | NA | NA | NA | NA | NA | - |
| 6 | 2" | NA | NA | NA | NA | NA | - |
| 7 | 3" | NA | NA | NA | NA | NA | - |
| 8 | 4" | NA | NA | NA | NA | NA | - |
| 9 | 6" | NA | NA | NA | NA | NA | - |
| 10 | 8" | NA | NA | NA | NA | NA | - |
| 11 | 10" | NA | NA | NA | NA | NA | - |
| 12 | Gallonage charge, Block 1 | NA | NA | NA | NA | NA | - |
| 13 | Block 2 | NA | NA | NA | NA | NA | - |
| 14 | Block 3 | NA | NA | NA | NA | NA | - |
| 15 | Commerical | | | | | | |
| 16 | 5/8" X 3/4" | NA | NA | NA | NA | NA | - |
| 17 | 3/4" | NA | NA | NA | NA | NA | - |
| 18 | 1" | NA | NA | NA | NA | NA | - |
| 19 | 1-1/2" | NA | NA | NA | NA | NA | - |
| 20 | 2" | NA | NA | NA | NA | NA | - |
| 21 | 3" | NA | NA | NA | NA | NA | - |
| 22 | 4" | NA | NA | NA | NA | NA | - |
| 23 | 6" | NA | NA | NA | NA | NA | - |
| 24 | 8" | NA | NA | NA | NA | NA | - |
| 25 | 10" | NA | NA | NA | NA | NA | - |
| 26 | Gallonage charge | NA | NA | NA | NA | NA | - |
| 27 | Multi-Family | | | | | | |
| 28 | 5/8" X 3/4" | NA | NA | NA | NA | NA | - |
| 29 | 3/4" | NA | NA | NA | NA | NA | - |
| 30 | 1" | NA | NA | NA | NA | NA | - |
| 31 | 1-1/2" | NA | NA | NA | NA | NA | - |
| 32 | 2" | NA | NA | NA | NA | NA | - |
| 33 | 3" | NA | NA | NA | NA | NA | - |
| 34 | 4" | NA | NA | NA | NA | NA | - |
| 35 | 6" | NA | NA | NA | NA | NA | - |
| 36 | 8" | NA | NA | NA | NA | NA | - |
| 37 | 10" | NA | NA | NA | NA | NA | - |
| 38 | Gallonage charge | NA | NA | NA | NA | NA | - |
| 39 | Fire Protection | | | | | | |
| 40 | 2" | NA | NA | NA | NA | NA | - |
| 41 | 3" | NA | NA | NA | NA | NA | - |
| 42 | 4" | NA | NA | NA | NA | NA | - |
| 43 | 6" | NA | NA | NA | NA | NA | - |
| 44 | 8" | NA | NA | NA | NA | NA | - |
| 45 | 10" | NA | NA | NA | NA | NA | - |

Rate Schedule - Sewer

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

| Line No. | (1) Class/Meter Size | (2) Test Year Period 1 | (3) Test Year Period 2 | (4) Test Year Full Yr | (5) Present Rates | (6) Interim Rates | (7) Proposed Rates |
|----------|------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------|-------------------------|--------------------------|
| 1 | Residential | | | | | | |
| 2 | 5/8" X 3/4" | NA | NA | 28.19 | 28.61 | 74.18 | 106.99 |
| 3 | 3/4" | NA | NA | - | 71.54 | 185.49 | 160.48 |
| 4 | 1" | NA | NA | 70.49 | 143.07 | 370.96 | 267.46 |
| 5 | 1-1/2" | NA | NA | 140.97 | 228.89 | 593.48 | 534.93 |
| 6 | 2" | NA | NA | 225.54 | 500.77 | 1,298.43 | 855.88 |
| 7 | 3" | NA | NA | 493.43 | 858.45 | 2,225.85 | 1,711.77 |
| 8 | 4" | NA | NA | 845.87 | 1,789.03 | 4,638.73 | 2,674.63 |
| 9 | 6" | NA | NA | 1,762.82 | - | - | 5,349.27 |
| 10 | 8" | NA | NA | - | - | - | 8,558.83 |
| 11 | 10" | NA | NA | - | - | - | 12,303.32 |
| 12 | Gallage cap (gallons) | NA | NA | 10,000 | 10,000 | 10,000 | 6,000 |
| 13 | Gallage Charge, Capped Usage | NA | NA | 3.88 | 3.94 | 10.22 | 12.02 |
| 14 | | | | | | | |
| 15 | Commerical | | | | | | |
| 16 | 5/8" X 3/4" | NA | NA | 28.19 | 28.61 | 74.18 | 106.99 |
| 17 | 3/4" | NA | NA | - | - | - | 160.48 |
| 18 | 1" | NA | NA | 70.49 | 71.54 | 185.49 | 267.46 |
| 19 | 1-1/2" | NA | NA | 140.97 | 143.07 | 370.96 | 534.93 |
| 20 | 2" | NA | NA | 225.54 | 228.89 | 593.48 | 855.88 |
| 21 | 3" | NA | NA | 493.43 | 500.77 | 1,298.43 | 1,711.77 |
| 22 | 4" | NA | NA | 845.87 | 858.45 | 2,225.85 | 2,674.63 |
| 23 | 6" | NA | NA | 1,762.82 | 1,789.03 | 4,638.73 | 5,349.27 |
| 24 | 8" | NA | NA | - | - | - | 8,558.83 |
| 25 | 10" | NA | NA | - | - | - | 12,303.32 |
| 26 | Gallage charge | NA | NA | 4.64 | 4.71 | 12.21 | 14.43 |
| 27 | Multi-Family | | | | | | |
| 28 | 5/8" X 3/4" | NA | NA | - | - | 74.18 | 106.99 |
| 29 | 3/4" | NA | NA | - | - | - | 160.48 |
| 30 | 1" | NA | NA | - | - | 185.49 | 267.46 |
| 31 | 1-1/2" | NA | NA | - | - | 370.96 | 534.93 |
| 32 | 2" | NA | NA | - | - | 593.48 | 855.88 |
| 33 | 3" | NA | NA | - | - | 1,298.43 | 1,711.77 |
| 34 | 4" | NA | NA | - | - | 2,225.85 | 2,674.63 |
| 35 | 6" | NA | NA | - | - | 4,638.73 | 5,349.27 |
| 36 | 8" | NA | NA | - | - | - | 8,558.83 |
| 37 | 10" | NA | NA | - | - | - | 12,303.32 |
| 38 | Gallage charge | NA | NA | - | - | 12.21 | 14.43 |
| 39 | Flat Rate | | | | | | |
| 40 | Resid'l Wastwater Only (RWO) | NA | NA | - | - | - | 224.66 |
| 41 | Reuse per Sprinkler Head | NA | NA | - | - | - | - |
| 42 | Reuse Flate Rate | NA | NA | 2,947.86 | 3,012.01 | 3,012.01 | 3,012.01 |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

South Seas

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: 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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Test Year Rates | (5) Test Year Revenue | (6) Present Rates | (7) Total Revenue Present Rates | (8) Conservation Gallons | (9) Proposed Rate | (10) Revenue at Proposed |
|----------|-------------------------|---------------------|----------------------------------|------------------------|--------------------------|----------------------|------------------------------------|-----------------------------|----------------------|-----------------------------|
| 1 | Residential | | | | | | | | | |
| 2 | 5/8" X 3/4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 3 | 3/4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 4 | 1" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 5 | 1-1/2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 6 | 2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 7 | 3" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 8 | 4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 9 | Gallorage | | | | | | | | | |
| 10 | Block 1 | - | NA | NA | NA | NA | NA | NA | NA | NA |
| 11 | Block 2 | - | | NA | NA | NA | NA | NA | NA | NA |
| 12 | Block 3 | - | | NA | NA | NA | NA | NA | NA | NA |
| 13 | Total Residential | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Average Bill | | | | NA | | NA | | | NA |
| 15 | Commerical | | | | | | | | | |
| 16 | 5/8" X 3/4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 17 | 3/4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 18 | 1" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 19 | 1-1/2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 20 | 2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 21 | 3" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 22 | 4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 23 | | | | | | | | | | |
| 24 | Gallorage | - | NA | NA | NA | NA | NA | NA | NA | NA |
| 25 | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | Total Commercial | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | Average Bill | | | | NA | | NA | | | NA |
| 29 | Multi-Family | | | | | | | | | |
| 30 | 5/8" X 3/4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 31 | 3/4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 32 | 1" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 33 | 1-1/2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 34 | 2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 35 | 3" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 36 | 4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 37 | | | | | | | | | | |
| 38 | Gallorage | - | NA | NA | NA | NA | NA | NA | NA | NA |
| 39 | | | | | | | | | | |
| 40 | | | | | | | | | | |
| 41 | Total Multi-Family | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 42 | Average Bill | | | | NA | | NA | | | NA |
| 43 | Fire Protection | | | | | | | | | |
| 44 | 2" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 45 | 3" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 46 | 4" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 47 | 6" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 48 | 8" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 49 | 10" | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | | | | | | | | | | |
| 53 | Total Fire Protection | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 54 | Average Bill | | | | NA | | NA | | | NA |
| 55 | Subtotal | | | | NA | | NA | | | 0 |
| 56 | Unbilled Revenues | | | | NA | | NA | | | 0 |
| 57 | Guaranteed Revenues | | | | NA | | NA | | | - |
| 58 | Misc. Service Charge | | | | NA | | NA | | | - |
| 59 | Total Revenue | | | | NA | | NA | | | 0 |
| 60 | Booked Revenue | | | | NA | | NA | | | 0 |
| 61 | Difference | | | | NA | = NA | | | | |
| 62 | | NA | | | NA | | | | | |
| 63 | | NA | NA | | NA | NA | | | | |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 Water [X] or Sewer []

Schedule: E-2w
 Page: not req'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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Test Year Rates | (5) Test Year Revenue |
|----------|------------------------------|---------------------|----------------------------------|------------------------|--------------------------|
| 1 | Residential | | | | |
| 2 | 5/8" X 3/4" | NA | NA | NA | NA |
| 3 | 3/4" | NA | NA | NA | NA |
| 4 | 1" | NA | NA | NA | NA |
| 5 | 1-1/2" | NA | NA | NA | NA |
| 6 | 2" | NA | NA | NA | NA |
| 7 | 3" | NA | NA | NA | NA |
| 8 | 4" | NA | NA | NA | NA |
| 9 | <i>Gallonge</i> | | | | |
| 10 | Block 1 | - | 0 | NA | NA |
| 11 | Block 2 | - | | NA | NA |
| 12 | Block 3 | - | | NA | NA |
| 13 | Total Residential | <u>0</u> | <u>0</u> | | <u>NA</u> |
| 14 | Average Bill | | | | <u>-</u> |
| 15 | Commerical | | | | |
| 16 | 5/8" X 3/4" | NA | NA | NA | NA |
| 17 | 3/4" | NA | NA | NA | NA |
| 18 | 1" | NA | NA | NA | NA |
| 19 | 1-1/2" | NA | NA | NA | NA |
| 20 | 2" | NA | NA | NA | NA |
| 21 | 3" | NA | NA | NA | NA |
| 22 | 4" | NA | NA | NA | NA |
| 23 | | | | | |
| 24 | <i>Gallonge</i> | - | 0 | NA | NA |
| 25 | | - | | NA | NA |
| 26 | | - | | NA | NA |
| 27 | Total Commercial | <u>0</u> | <u>0</u> | | <u>NA</u> |
| 28 | Average Bill | | | | <u>-</u> |
| 29 | Multi-Family | | | | |
| 30 | 5/8" X 3/4" | NA | NA | NA | NA |
| 31 | 3/4" | NA | NA | NA | NA |
| 32 | 1" | NA | NA | NA | NA |
| 33 | 1-1/2" | NA | NA | NA | NA |
| 34 | 2" | NA | NA | NA | NA |
| 35 | 3" | NA | NA | NA | NA |
| 36 | 4" | NA | NA | NA | NA |
| 37 | | | | | |
| 38 | <i>Gallonge</i> | - | 0 | NA | NA |
| 39 | | - | 0 | NA | NA |
| 40 | | - | 0 | NA | NA |
| 41 | Total Multi- Family | <u>0</u> | <u>0</u> | | <u>NA</u> |
| 42 | Average Bill | | | | <u>-</u> |
| 43 | Fire Protection | | | | |
| 44 | 1" | NA | NA | NA | NA |
| 45 | 2" | NA | NA | NA | NA |
| 46 | 3" | NA | NA | NA | NA |
| 47 | 4" | NA | NA | NA | NA |
| 48 | 6" | NA | NA | NA | NA |
| 49 | 8" | NA | NA | NA | NA |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | 0 |
| 53 | Total Fire Protection | <u>0</u> | <u>0</u> | | <u>0</u> |
| 54 | Average Bill | | | | <u>-</u> |
| 55 | Subtotal | | | | <u>NA</u> |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water [X] or Sewer []

Schedule: E-2w
 Page: not req'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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Test Year Rates | (5) Test Year Revenue |
|----------|------------------------------|---------------------|----------------------------------|------------------------|--------------------------|
| 1 | Residential | | | | |
| 2 | 5/8" X 3/4" | NA | NA | NA | NA |
| 3 | 3/4" | NA | NA | NA | NA |
| 4 | 1" | NA | NA | NA | NA |
| 5 | 1-1/2" | NA | NA | NA | NA |
| 6 | 2" | NA | NA | NA | NA |
| 7 | 3" | NA | NA | NA | NA |
| 8 | 4" | NA | NA | NA | NA |
| 9 | Gallonge | | | | |
| 10 | Block 1 | - | 0 | NA | NA |
| 11 | Block 2 | - | | NA | NA |
| 12 | Block 3 | - | | NA | NA |
| 13 | Total Residential | <u>0</u> | <u>0</u> | | <u>NA</u> |
| 14 | Average Bill | | | | <u>-</u> |
| 15 | Commerical | | | | |
| 16 | 5/8" X 3/4" | NA | NA | NA | NA |
| 17 | 3/4" | NA | NA | NA | NA |
| 18 | 1" | NA | NA | NA | NA |
| 19 | 1-1/2" | NA | NA | NA | NA |
| 20 | 2" | NA | NA | NA | NA |
| 21 | 3" | NA | NA | NA | NA |
| 22 | 4" | NA | NA | NA | NA |
| 23 | | | | | |
| 24 | Gallonge | - | 0 | NA | NA |
| 25 | | - | | NA | NA |
| 26 | | - | | NA | NA |
| 27 | Total Commerical | <u>0</u> | <u>0</u> | | <u>NA</u> |
| 28 | Average Bill | | | | <u>-</u> |
| 29 | Multi-Family | | | | |
| 30 | 5/8" X 3/4" | NA | NA | NA | NA |
| 31 | 3/4" | NA | NA | NA | NA |
| 32 | 1" | NA | NA | NA | NA |
| 33 | 1-1/2" | NA | NA | NA | NA |
| 34 | 2" | NA | NA | NA | NA |
| 35 | 3" | NA | NA | NA | NA |
| 36 | 4" | NA | NA | NA | NA |
| 37 | | | | | |
| 38 | Gallonge | - | 0 | NA | NA |
| 39 | | - | 0 | NA | NA |
| 40 | | - | 0 | NA | NA |
| 41 | Total Multi- Family | <u>0</u> | <u>0</u> | | <u>NA</u> |
| 42 | Average Bill | | | | <u>-</u> |
| 43 | Fire Protection | | | | |
| 44 | 1" | NA | NA | NA | NA |
| 45 | 2" | NA | NA | NA | NA |
| 46 | 3" | NA | NA | NA | NA |
| 47 | 4" | NA | NA | NA | NA |
| 48 | 6" | NA | NA | NA | NA |
| 49 | 8" | NA | NA | NA | NA |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | 0 |
| 53 | Total Fire Protection | <u>0</u> | <u>0</u> | | <u>0</u> |
| 54 | Average Bill | | | | <u>-</u> |
| | Subtotal | | | | <u>NA</u> |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 1

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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Usage in 1,000 gal. | (4) Test Year Rates | (5) Test Year Revenue | (6) Present Rates | (7) Total Revenue Present Rates | (8) Proposed Usage | (9) Proposed Rate | (10) Revenue at Proposed |
|----------|--------------------------------|---------------------|----------------------------|------------------------|--------------------------|----------------------|------------------------------------|-----------------------|----------------------|-----------------------------|
| 1 | Residential | | | | | | | | | |
| 2 | 5/8" X 3/4" | 380 | 1,633 | 28.19 | 10,712 | 28.61 | 10,872 | | 106.99 | 40,656 |
| 3 | 3/4" | 0 | 0 | - | 0 | 71.54 | 0 | | 160.48 | 0 |
| 4 | 1" | 0 | 0 | 70.49 | 0 | 143.07 | 0 | | 267.46 | 0 |
| 5 | 1-1/2" | 0 | 0 | 140.97 | 0 | 228.89 | 0 | | 534.93 | 0 |
| 6 | 2" | 0 | 0 | 225.54 | 0 | 500.77 | 0 | | 855.88 | 0 |
| 7 | 3" | 0 | 0 | 493.43 | 0 | 858.45 | 0 | | 1,711.77 | 0 |
| 8 | 4" | 0 | 0 | 845.87 | 0 | 1,789.03 | 0 | | 2,674.63 | 0 |
| 9 | Gallorage cap (gallons) | | 10,000 | | | | | | | |
| 10 | Capped Usage | - | 1,633 | 3.88 | 6,336 | 3.94 | 6,434 | 1,127 | 12.02 | 13,547 |
| 11 | Usage Above Cap | - | 2,116 | | | | | 2,622 | | |
| 12 | | | | | | | | | | |
| 13 | Total Residential | <u>380</u> | <u>3,749</u> | | <u>17,048</u> | | <u>17,306</u> | | | <u>54,203</u> |
| 14 | Average Bill | | | | <u>44.86</u> | | <u>45.54</u> | | | <u>142.64</u> |
| 15 | Commerical | | | | | | | | | |
| 16 | 5/8" X 3/4" | 84 | 3,002 | 28.19 | 2,368 | 28.61 | 2,403 | | 106.99 | 8,987 |
| 17 | 3/4" | 0 | 0 | - | 0 | - | 0 | | 160.48 | 0 |
| 18 | 1" | 36 | 913 | 70.49 | 2,538 | 71.54 | 2,575 | | 267.46 | 9,629 |
| 19 | 1-1/2" | 48 | 7,007 | 140.97 | 6,767 | 143.07 | 6,867 | | 534.93 | 25,677 |
| 20 | 2" | 120 | 4,108 | 225.54 | 27,065 | 228.89 | 27,467 | | 855.88 | 102,706 |
| 21 | 3" | 36 | 1,096 | 493.43 | 17,763 | 500.77 | 18,028 | | 1,711.77 | 61,624 |
| 22 | 4" | 60 | 4,090 | 845.87 | 50,752 | 858.45 | 51,507 | | 2,674.63 | 160,478 |
| 23 | | | | | | | | | | |
| 24 | Gallorage | - | 20,216 | 4.64 | 93,802 | 4.71 | 95,217 | | 14.43 | 291,717 |
| 25 | Total Commercial | <u>384</u> | <u>20,216</u> | | <u>201,055</u> | | <u>204,065</u> | | | <u>660,816</u> |
| 26 | Average Bill | | | | <u>523.58</u> | | <u>531.42</u> | | | <u>1,720.88</u> |
| 27 | Multi-Family | | | | | | | | | |
| 28 | 5/8" X 3/4" | 0 | 0 | - | 0 | - | 0 | | 106.99 | 0 |
| 29 | 3/4" | 0 | 0 | - | 0 | - | 0 | | 160.48 | 0 |
| 30 | 1" | 0 | 0 | - | 0 | - | 0 | | 267.46 | 0 |
| 31 | 1-1/2" | 0 | 0 | - | 0 | - | 0 | | 534.93 | 0 |
| 32 | 2" | 0 | 0 | - | 0 | - | 0 | | 855.88 | 0 |
| 33 | 3" | 0 | 0 | - | 0 | - | 0 | | 1,711.77 | 0 |
| 34 | 4" | 0 | 0 | - | 0 | - | 0 | | 2,674.63 | 0 |
| 35 | | | | | | | | | | |
| 36 | Gallorage | - | 0 | - | 0 | - | 0 | | 14.43 | 0 |
| 37 | Total Multi- Family | <u>0</u> | <u>0</u> | | <u>0</u> | | <u>0</u> | | | <u>0</u> |
| 38 | Average Bill | | | | <u>-</u> | | <u>-</u> | | | <u>-</u> |
| 39 | Flat Rate | | | | | | | | | |
| 40 | Res. Wastewater Only | 0 | NA | - | 0 | - | 0 | | 224.66 | 0 |
| 41 | Sprinkler Heads | 0 | NA | - | 0 | - | 0 | | - | 0 |
| 42 | Reuse | 12 | NA | - | 35,374 | 3,012.01 | 36,144 | | 3,012.01 | 36,144 |
| 43 | Total Flat Rate - Other | | | | <u>35,374</u> | | <u>36,144</u> | | | <u>36,144</u> |
| 44 | Subtotal | | | | <u>253,477</u> | | <u>257,515</u> | | | <u>751,163</u> |
| 45 | Unbilled Revenues | | | | 0 | | 0 | | | - |
| 46 | Guaranteed Revenues | | | | 0 | | 0 | | | - |
| 47 | Misc. Service Charge | | | | 45 | | 45 | | | 45 |
| 48 | Total Revenue | | | | <u>253,522</u> | | <u>257,560</u> | | | <u>751,208</u> |
| 49 | Booked Revenue | | | | 248,243 | | | | | |
| 50 | Difference | | | | 5,280 = | 2.1% | | | | |
| 51 | | | | | 0 | | | | | |
| 52 | | | | | 0 | 0.0% | | | | |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

Schedule: E-2s
 Page: not req'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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Usage in 1,000 gal. | (4) Test Year Rates | (5) Test Year 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 | Gallorage cap | | | | |
| 10 | Capped Usage | - | 0 | - | 0 |
| 11 | Usage Above Cap | - | | | |
| 12 | | | | | |
| 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 | Gallorage | - | 0 | - | 0 |
| 25 | Total Commercial | 0 | 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" | 0 | 0 | - | 0 |
| 33 | 3" | 0 | 0 | - | 0 |
| 34 | 4" | 0 | 0 | - | 0 |
| 35 | | | | | |
| 36 | Gallorage | - | 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 | Subtotal | | | | 0 |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

Schedule: E-2s
 Page: not req'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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Usage in 1,000 gal. | (4) Test Year Rates | (5) Test Year 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 | Gallorage cap | | | | |
| 10 | Capped Usage | - | 0 | - | 0 |
| 11 | Usage Above Cap | - | | | |
| 12 | | | | | |
| 13 | Total Residential | <u>0</u> | <u>0</u> | | <u>0</u> |
| 14 | Average Bill | | | | <u>-</u> |
| 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 | Gallorage | - | 0 | - | 0 |
| 25 | Total Commercial | <u>0</u> | <u>0</u> | | <u>0</u> |
| 26 | Average Bill | | | | <u>-</u> |
| 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" | 0 | 0 | - | 0 |
| 33 | 3" | 0 | 0 | - | 0 |
| 34 | 4" | 0 | 0 | - | 0 |
| 35 | | | | | |
| 36 | Gallorage | - | 0 | - | 0 |
| 37 | Total Multi- Family | <u>0</u> | <u>0</u> | | <u>0</u> |
| 38 | Average Bill | | | | <u>-</u> |
| 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 | | | | <u>0</u> |
| 44 | Subtotal | | | | <u>0</u> |

Customer Monthly Billing Schedule

Florida Public Service Commission

South Seas

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

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

SEWER

| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Multi-Family Dwelling | (5) Private Fire Protection | (6) Other (List) | (7) Total |
|----------|-----------------------|--------------------|---------------------------|---------------------------------|-----------------------------------|------------------------|--------------|
| 14 | Jan-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 15 | Feb-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 16 | Mar-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 17 | Apr-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 18 | May-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 19 | Jun-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 20 | Jul-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 21 | Aug-05 | 32 | 32 | 0 | 0 | 0 | 64 |
| 22 | Sep-05 | 31 | 32 | 0 | 0 | 0 | 63 |
| 23 | Oct-05 | 31 | 32 | 0 | 0 | 0 | 63 |
| 24 | Nov-05 | 31 | 32 | 0 | 0 | 0 | 63 |
| 25 | Dec-05 | 31 | 32 | 0 | 0 | 0 | 63 |
| 26 | Total Sewer | 380 | 384 | 0 | 0 | 0 | 764 |

Miscellaneous Service Charges**Florida Public Service Commission****South Seas****Docket No. 060368-WS**

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

Schedule: E-4

Page: 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.

WATER

| Line No. | (1) Type Charge | (2) Present | | (4) Proposed | |
|----------|---------------------|-------------|-------------------|--------------|-------------------|
| | | Bus. Hrs. | (3) After Hrs. | Bus. Hrs. | (5) After Hrs. |
| 1 | Initial Connection | NA | NA | NA | NA |
| 2 | Normal Reconnect | NA | NA | NA | NA |
| 3 | Violation Reconnect | NA | NA | NA | NA |
| 4 | Premises Visit | NA | NA | NA | NA |
| 5 | Insufficient Funds | NA | NA | NA | NA |
| 6 | Late Payment Fees | NA | NA | NA | NA |

SEWER

| Line No. | (1) Type Charge | (2) Present | | (4) Proposed | |
|----------|---------------------|-------------|-------------------|--------------|-------------------|
| | | Bus. Hrs. | (3) After Hrs. | Bus. Hrs. | (5) 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 | 15.00 | NA | 21.00 | NA |
| 12 | Late Payment Fees | - | NA | - | NA |

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

South Seas

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007Schedule: 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 No. | (1) Month/ Year | (2) Initial Connection | (3) Normal Reconnect | (4) Violation Reconnect | (5) Premises Visit | (6) Other Charges | (7) Total |
|--------------|-----------------------|------------------------------|----------------------------|-------------------------------|--------------------------|-------------------------|--------------|
| WATER | | | | | | | |
| 1 | Jan-05 | NA | NA | NA | NA | NA | NA |
| 2 | Feb-05 | NA | NA | NA | NA | NA | NA |
| 3 | Mar-05 | NA | NA | NA | NA | NA | NA |
| 4 | Apr-05 | NA | NA | NA | NA | NA | NA |
| 5 | May-05 | NA | NA | NA | NA | NA | NA |
| 6 | Jun-05 | NA | NA | NA | NA | NA | NA |
| 7 | Jul-05 | NA | NA | NA | NA | NA | NA |
| 8 | Aug-05 | NA | NA | NA | NA | NA | NA |
| 9 | Sep-05 | NA | NA | NA | NA | NA | NA |
| 10 | Oct-05 | NA | NA | NA | NA | NA | NA |
| 11 | Nov-05 | NA | NA | NA | NA | NA | NA |
| 12 | Dec-05 | NA | NA | NA | NA | NA | NA |
| 13 | Total Water | NA | NA | NA | NA | NA | NA |
| 14 | Annual Events | NA | NA | NA | NA | NA | |
| 15 | 2006 Rate | NA | NA | NA | NA | NA | |
| 16 | 2006 Revenue | NA | NA | NA | NA | NA | 0 |
| 17 | 2007 Rate | NA | NA | NA | NA | NA | |
| 18 | 2007 Revenue | NA | NA | NA | NA | NA | 0 |
| SEWER | | | | | | | |
| 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 | 0 | 0 |
| 24 | Jun-05 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Jul-05 | 15 | 0 | 0 | 0 | 0 | 15 |
| 26 | Aug-05 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Sep-05 | 15 | 0 | 0 | 0 | 0 | 15 |
| 28 | Oct-05 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Nov-05 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Dec-05 | 15 | 0 | 0 | 0 | 0 | 15 |
| 31 | Total Sewer | 45 | 0 | 0 | 0 | 0 | 45 |
| 32 | Annual Events | #VALUE! | 0 | 0 | 0 | 0 | |
| 33 | 2006 Rate | Actual cost | Actual cost | Actual cost | 0 | 15 | |
| 34 | 2006 Revenue | 45 | 0 | 0 | 0 | 0 | 45 |
| 35 | 2007 Rate | Actual cost | Actual cost | Actual cost | 24 | 21 | |
| 36 | 2007 Revenue | 45 | 0 | 0 | 0 | 0 | 45 |

Public Fire Hydrants Schedule**Florida Public Service Commission****South Seas**

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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) Line No. | (2) Size | (3) Type | (4) Quantity |
|-----------------|-------------|-------------|-----------------|
|-----------------|-------------|-------------|-----------------|

1 **Any fire hydrant information is detailed on enclosed system maps**

Private Fire Protection Service

Florida Public Service Commission

South Seas

Schedule: E-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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) Line No. | (2) Size | (3) Type | (4) Quantity |
|-----------------|-------------|-------------|-----------------|
|-----------------|-------------|-------------|-----------------|

| | | | |
|---|--|--|--|
| 1 | Any fire hydrant information is detailed on enclosed system maps | | |
|---|--|--|--|

Contracts and Agreements Schedule

Florida Public Service Commission

South Seas

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 No. | (1) Type | (2) Description |
|-------------|-------------|--------------------|
|-------------|-------------|--------------------|

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Schedule: E-9

Page: 1 of 1

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).

| Line No. | (1) Type Tax or Fee | (2) To Whom Paid | (3) Amount | (4) How collected From Customers | (5) Type Agreement |
|--------------|------------------------|---------------------|---------------|--|--------------------------|
| WATER | | | | | |
| 1 | NA | NA | NA | NA | NA |
| 2 | NA | NA | NA | NA | NA |

SEWER

| | | | | | |
|---|---------------------------|------------------------------|------|--|------|
| 3 | Regulatory Assessment Fee | Florida Public Service Comm. | 4.5% | | None |
| 4 | | | | | |

Service Availability Charges Schedule

Florida Public Service Commission

South Seas

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.

| Line No. | (1) Type Charge | | (2) Present Charges | (3) Proposed Charges |
|--------------|--------------------------------------|---------|------------------------|-------------------------|
| WATER | | | | |
| 1 | Service Installation Charge | 3/4" | NA | NA |
| 2 | (Service Line Size) | 1" | NA | NA |
| 3 | | 1 1/2" | NA | NA |
| 4 | | 2" | NA | NA |
| 5 | | Over 2" | NA | NA |
| 6 | Meter Installation Fee | 5/8" | NA | NA |
| 7 | (Meter Size) | 3/4" | NA | NA |
| 8 | | 1" | NA | NA |
| 9 | | 1 1/2" | NA | NA |
| 10 | | 2" | NA | NA |
| 11 | | Over 2" | NA | NA |
| 12 | Back Flow Preventor Installation Fee | | NA | NA |
| 13 | Plant/System Capacity Charge | | NA | NA |
| 14 | Main Extension Charge | | NA | NA |
| SEWER | | | | |
| 15 | Service Installation Charge | 4" | - | 1,500.00 |
| 16 | | over 4" | - | Actual Costs |
| 17 | Plant/System Capacity Charge | | 1,500.00 | 1,300.00 |
| 18 | Main Extension Charge | | - | 480.00 |

Guaranteed Revenues Received

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Schedule: E-11

Page: 1 of 1

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 No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Other | (5) 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

South Seas

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 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.

Projected Test Year Revenue Calculation

Florida Public Service Commission

South Seas
 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.

| (consumption is in 1,000 gallons) | | | | | | | | | | | |
|-----------------------------------|------------------------|----------------------------|--------------|----------------------------|-------------------------------|-------------------------------|---------------|------------------------------|------------------|----------------|--------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Line No. | Class/Meter Size | Historical Year 2005 Bills | Proj. Factor | Proj. Test Year 2006 Bills | Historical Year 2005 Consump. | Proj. Test Year 2006 Consump. | Present Rates | Proj. Test Year 2006 Revenue | Conserv. Gallons | Proposed Rates | Projected 2006 Rev. Req. |
| 1 | Residential | | | | | | | | | | |
| 2 | 5/8" X 3/4" | NA | Note A | NA | NA | Note B | NA | NA | | NA | NA |
| 3 | 3/4" | NA | | NA | NA | | NA | NA | | NA | NA |
| 4 | 1" | NA | | NA | NA | | NA | NA | | NA | NA |
| 5 | 1-1/2" | NA | | NA | NA | | NA | NA | | NA | NA |
| 6 | 2" | NA | | NA | NA | | NA | NA | | NA | NA |
| 7 | 3" | NA | | NA | NA | | NA | NA | | NA | NA |
| 8 | 4" | NA | | NA | NA | | NA | NA | | NA | NA |
| 9 | <i>Gallorage</i> | | | | | | | | | | |
| 10 | Block 1 | - | | NA | NA | | NA | NA | NA | NA | NA |
| 11 | Block 2 | - | | NA | 0 | | NA | NA | NA | NA | NA |
| 12 | Block 3 | - | | NA | 0 | | NA | NA | NA | NA | NA |
| 13 | Total Residential | NA | | NA | NA | | NA | NA | 0 | NA | 0 |
| 14 | | | | | | | | | | | |
| 15 | Commerical | | | | | | | | | | |
| 16 | 5/8" X 3/4" | NA | | NA | NA | | NA | NA | | NA | NA |
| 17 | 3/4" | NA | | NA | NA | | NA | NA | | NA | NA |
| 18 | 1" | NA | | NA | NA | | NA | NA | | NA | NA |
| 19 | 1-1/2" | NA | | NA | NA | | NA | NA | | NA | NA |
| 20 | 2" | NA | | NA | NA | | NA | NA | | NA | NA |
| 21 | 3" | NA | | NA | NA | | NA | NA | | NA | NA |
| 22 | 4" | NA | | NA | NA | | NA | NA | | NA | NA |
| 23 | | | | | | | | | | | |
| 24 | <i>Gallorage</i> | - | | NA | NA | | NA | NA | NA | NA | NA |
| 25 | Total Commercial | NA | | NA | 0 | | NA | NA | 0 | NA | 0 |
| 26 | | | | | | | | | | | |
| 27 | Multi-Family | | | | | | | | | | |
| 28 | 5/8" X 3/4" | NA | | NA | 0 | | NA | NA | | NA | NA |
| 29 | 3/4" | NA | | NA | 0 | | NA | NA | | NA | NA |
| 30 | 1" | NA | | NA | NA | | NA | NA | | NA | NA |
| 31 | 1-1/2" | NA | | NA | NA | | NA | NA | | NA | NA |
| 32 | 2" | NA | | NA | NA | | NA | NA | | NA | NA |
| 33 | 3" | NA | | NA | NA | | NA | NA | | NA | NA |
| 34 | 4" | NA | | NA | NA | | NA | NA | | NA | NA |
| 35 | | | | | | | | | | | |
| 36 | <i>Gallorage</i> | - | | NA | NA | | NA | NA | NA | NA | NA |
| 37 | Total Multi-Family | NA | | NA | 0 | | NA | NA | 0 | NA | 0 |
| 38 | | | | | | | | | | | |
| 39 | Fire Protection | | | | | | | | | | |
| 40 | 2" | NA | | NA | | | NA | NA | | NA | NA |
| 41 | 3" | NA | | NA | | | NA | NA | | NA | NA |
| 42 | 4" | NA | | NA | | | NA | NA | | NA | NA |
| 43 | 6" | NA | | NA | | | NA | NA | | NA | NA |
| 44 | 8" | NA | | NA | | | NA | NA | | NA | NA |
| 45 | 10" | NA | | NA | | | NA | NA | | NA | NA |
| 46 | Per Hydrant | 0 | | NA | | | NA | NA | | NA | NA |
| 47 | Total Fire Protection | NA | | NA | | | NA | NA | | NA | 0 |
| 48 | | | | | | | | | | | |
| 49 | Subtotals | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 50 | Misc. Service Charge | | | | | | | NA | | NA | |
| 51 | Total Revenue | | | | | | | NA | | NA | 0 |

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

Schedule: E-13w
 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.

| (consumption is in 1,000 gallons) | | | | | | | | | | | | |
|-----------------------------------|------------------------------|----------------------------|--------------|----------------------------|-------------------------------|--------------|-------------------------------|---------------|------------------------------|------------------|----------------|--------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| Line No. | Class/Meter Size | Proj. Test Year 2006 Bills | Proj. Factor | Proj. Test Year 2007 Bills | Proj. Test Year 2006 Consump. | Proj. Factor | Proj. Test Year 2007 Consump. | Present Rates | Proj. Test Year 2007 Revenue | Conserv. Gallons | Proposed Rates | Projected 2007 Rev. Req. |
| 1 | Residential | | | | | | | | | | | |
| 2 | 5/8" X 3/4" | NA | Note A | NA | NA | Note B | NA | NA | NA | | NA | NA |
| 3 | 3/4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 4 | 1" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 5 | 1-1/2" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 6 | 2" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 7 | 3" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 8 | 4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 9 | Gallonge | | | | | | | | | | | |
| 10 | Block 1 | NA | | NA | NA | | NA | NA | NA | NA | NA | NA |
| 11 | Block 2 | NA | | NA | NA | | NA | NA | NA | NA | NA | NA |
| 12 | Block 3 | NA | | NA | NA | | NA | NA | NA | NA | NA | NA |
| 13 | Total Residential | NA | | NA | NA | | NA | NA | NA | 0 | NA | 0 |
| 14 | | | | | | | | | | | | |
| 15 | Commerical | | | | | | | | | | | |
| 16 | 5/8" X 3/4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 17 | 3/4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 18 | 1" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 19 | 1-1/2" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 20 | 2" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 21 | 3" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 22 | 4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 23 | | | | | | | | | | | | |
| 24 | Gallonge | NA | | NA | NA | | NA | NA | NA | NA | NA | NA |
| 25 | Total Commerical | NA | | NA | NA | | NA | NA | NA | 0 | NA | 0 |
| 26 | | | | | | | | | | | | |
| 27 | Multi-Family | | | | | | | | | | | |
| 28 | 5/8" X 3/4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 29 | 3/4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 30 | 1" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 31 | 1-1/2" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 32 | 2" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 33 | 3" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 34 | 4" | NA | | NA | NA | | NA | NA | NA | | NA | NA |
| 35 | | | | | | | | | | | | |
| 36 | Gallonge | NA | | NA | NA | | NA | NA | NA | NA | NA | NA |
| 37 | Total Multi-Family | NA | | NA | NA | | NA | NA | NA | 0 | NA | 0 |
| 38 | | | | | | | | | | | | |
| 39 | Fire Protection | | | | | | | | | | | |
| 40 | 2" | NA | | NA | | | NA | NA | NA | | NA | NA |
| 41 | 3" | NA | | NA | | | NA | NA | NA | | NA | NA |
| 42 | 4" | NA | | NA | | | NA | NA | NA | | NA | NA |
| 43 | 6" | NA | | NA | | | NA | NA | NA | | NA | NA |
| 44 | 8" | NA | | NA | | | NA | NA | NA | | NA | NA |
| 45 | 10" | NA | | NA | | | NA | NA | NA | | NA | NA |
| 46 | Per Hydrant | NA | | NA | | | NA | NA | NA | | NA | NA |
| 47 | Total Fire Protection | NA | | NA | | | NA | NA | NA | | NA | 0 |
| 48 | | | | | | | | | | | | |
| 49 | Subtotals | 0 | | 0 | 0 | | 0 | | 0 | 0 | | 0 |
| 50 | Misc. Service Charge | | | | | | | | NA | | | NA |
| 51 | Total Revenue | | | | | | | | NA | | | 0 |

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

South Seas
 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) | | | | | | | | | | | | |
|-----------------------------|--------------------------------|---|------------------------|---|---|------------------------|---|-------------------------|---|--|---------------------------|--|
| Line No. | (1) Class/Meter Size | (2) Historical Year 2005 Bills | (3) Proj. Factor | (4) Proj. Test Year 2006 Bills | (5) Historical Year 2005 Usage | (6) Proj. Factor | (7) Proj. Test Year 2006 Usage | (8) Present Rates | (9) Proj. Test Year 2006 Revenue | (10) Proposed Year 2006 Usage | (11) Proposed Rates | (12) Projected 2006 Rev. Req. |
| 1 | Residential | | | | | | | | | | | |
| 2 | 5/8" X 3/4" | 380 | Note A | 392 | 1,633 | Note B | 1,685 | 28.61 | 11,215 | | 106.99 | 41,940 |
| 3 | 3/4" | 0 | | 0 | 0 | | 0 | 71.54 | 0 | | 160.48 | 0 |
| 4 | 1" | 0 | | 0 | 0 | | 0 | 143.07 | 0 | | 267.46 | 0 |
| 5 | 1-1/2" | 0 | | 0 | 0 | | 0 | 228.89 | 0 | | 534.93 | 0 |
| 6 | 2" | 0 | | 0 | 0 | | 0 | 500.77 | 0 | | 855.88 | 0 |
| 7 | 3" | 0 | | 0 | 0 | | 0 | 858.45 | 0 | | 1,711.77 | 0 |
| 8 | 4" | 0 | | 0 | 0 | | 0 | 1,789.03 | 0 | | 2,674.63 | 0 |
| 9 | Gallonge cap (gallons) | | | | | | | | | | 6,000 | |
| 10 | Capped Usage | - | | | 1,633 | | 1,685 | 3.94 | 6,637 | 1,163 | 12.02 | 13,979 |
| 11 | Usage Above Cap | - | | | 2,116 | | 2,183 | | | 2,704 | | |
| 12 | | | | | | | | | | | | |
| 13 | Total Residential | 380 | | 392 | 3,749 | | 3,867 | | 17,852 | 3,867 | | 55,919 |
| 14 | | | | | | | | | | | | |
| 15 | Commerical | | | | | | | | | | | |
| 16 | 5/8" X 3/4" | 84 | | 84 | 3,002 | | 3,002 | 28.61 | 2,403 | | 106.99 | 8,987 |
| 17 | 3/4" | 0 | | 0 | 0 | | 0 | - | 0 | | 160.48 | 0 |
| 18 | 1" | 36 | | 36 | 913 | | 913 | 71.54 | 2,575 | | 267.46 | 9,629 |
| 19 | 1-1/2" | 48 | | 48 | 7,007 | | 7,007 | 143.07 | 6,867 | | 534.93 | 25,677 |
| 20 | 2" | 120 | | 120 | 4,108 | | 4,108 | 228.89 | 27,467 | | 855.88 | 102,706 |
| 21 | 3" | 36 | | 36 | 1,096 | | 1,096 | 500.77 | 18,028 | | 1,711.77 | 61,624 |
| 22 | 4" | 60 | | 60 | 4,090 | | 4,090 | 858.45 | 51,507 | | 2,674.63 | 160,478 |
| 23 | | | | | | | | | 0 | | | |
| 24 | Gallonge | - | | 0 | 20,216 | | 20,216 | 4.71 | 95,217 | 20,216 | 14.43 | 291,717 |
| 25 | Total Commercial | 384 | | 384 | 0 | | 20,216 | | 204,065 | 20,216 | | 660,816 |
| 26 | | | | | | | | | | | | |
| 27 | Multi-Family | | | | | | | | | | | |
| 28 | 5/8" X 3/4" | 0 | | 0 | 0 | | 0 | - | 0 | | 106.99 | 0 |
| 29 | 3/4" | 0 | | 0 | 0 | | 0 | - | 0 | | 160.48 | 0 |
| 30 | 1" | 0 | | 0 | 0 | | 0 | - | 0 | | 267.46 | 0 |
| 31 | 1-1/2" | 0 | | 0 | 0 | | 0 | - | 0 | | 534.93 | 0 |
| 32 | 2" | 0 | | 0 | 0 | | 0 | - | 0 | | 855.88 | 0 |
| 33 | 3" | 0 | | 0 | 0 | | 0 | - | 0 | | 1,711.77 | 0 |
| 34 | 4" | 0 | | 0 | 0 | | 0 | - | 0 | | 2,674.63 | 0 |
| 35 | | | | | | | | | | | | |
| 36 | Gallonge | - | | 0 | 0 | | 0 | - | 0 | 0 | 14.43 | 0 |
| 37 | Total Multi-Family | 0 | | 0 | 0 | | 0 | | 0 | 0 | | 0 |
| 38 | | | | | | | | | | | | |
| 39 | Flat Rate | | | | | | | | | | | |
| 40 | Res. Wastewater Only | 0 | | 0 | | | | - | 0 | | 224.66 | 0 |
| 41 | Sprinkler Heads | 0 | | 0 | | | | - | 0 | | - | 0 |
| 42 | Reuse | 12 | | 12 | | | | 3,012.01 | 36,144 | | 3,012.01 | 36,144 |
| 43 | Total Flat Rate - Other | 0 | | 0 | | | | | 36,144 | | | 36,144 |
| 44 | Subtotals | 764 | | 776 | 3,749 | | 24,083 | | 258,061 | 24,083 | | 752,880 |
| 45 | Misc. Service Charge | | | | | | | | 45 | | | 45 |
| 46 | Total Revenue | | | | | | | | 258,106 | | | 752,925 |

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

South Seas
 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 gallons) | | | | | | | | | | | |
|-----------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|---------------|------------------------------|--------------------------|----------------|--------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Line No. | Class/Meter Size | Proj. Test Year 2006 Bills | Proj. Test Year 2007 Bills | Proj. Test Year 2006 Usage | Proj. Test Year 2007 Factor | Proj. Test Year 2007 Usage | Present Rates | Proj. Test Year 2007 Revenue | Proposed Year 2007 Usage | Proposed Rates | Projected 2007 Rev. Req. |
| 1 | Residential | | | | | | | | | | |
| 2 | 5/8" X 3/4" | 392 | Note A | 392 | 0 | Note B | 1,685 | 28.61 | 11,215 | 106.99 | 41,940 |
| 3 | 3/4" | 0 | | 0 | 0 | | 0 | 71.54 | 0 | 160.48 | 0 |
| 4 | 1" | 0 | | 0 | 0 | | 0 | 143.07 | 0 | 267.46 | 0 |
| 5 | 1-1/2" | 0 | | 0 | 0 | | 0 | 228.89 | 0 | 534.93 | 0 |
| 6 | 2" | 0 | | 0 | 0 | | 0 | 500.77 | 0 | 855.88 | 0 |
| 7 | 3" | 0 | | 0 | 0 | | 0 | 858.45 | 0 | 1,711.77 | 0 |
| 8 | 4" | 0 | | 0 | 0 | | 0 | 1,789.03 | 0 | 2,674.63 | 0 |
| 9 | Gallage cap (gallons) | | | | | | | | | 6,000 | |
| 10 | Capped Usage | | | 0 | | 1,685 | 3.94 | 6,637 | 1,163 | 12.02 | 13,979 |
| 11 | Usage Above Cap | | | 0 | | 2,183 | | | 2,704 | | |
| 1 | Total Residential | <u>392</u> | | <u>392</u> | <u>0</u> | <u>3,867</u> | | <u>17,852</u> | <u>3,867</u> | | <u>55,919</u> |
| 2 | | | | | | | | | | | |
| 3 | Commerical | | | | | | | | | | |
| 4 | 5/8" X 3/4" | 84 | | 84 | 0 | 3,002 | 28.61 | 2,403 | 106.99 | 8,987 | |
| 5 | 3/4" | 0 | | 0 | 0 | 0 | - | 0 | 160.48 | 0 | |
| 6 | 1" | 36 | | 36 | 0 | 913 | 71.54 | 2,575 | 267.46 | 9,629 | |
| 7 | 1-1/2" | 48 | | 48 | 0 | 7,007 | 143.07 | 6,867 | 534.93 | 25,677 | |
| 8 | 2" | 120 | | 120 | 0 | 4,108 | 228.89 | 27,467 | 855.88 | 102,706 | |
| 9 | 3" | 36 | | 36 | 0 | 1,096 | 500.77 | 18,028 | 1,711.77 | 61,624 | |
| 10 | 4" | 60 | | 60 | 0 | 0 | 858.45 | 51,507 | 2,674.63 | 160,478 | |
| 11 | | | | | | | | 0 | | | |
| 12 | Gallage | | | 0 | | 20,216 | 4.71 | 95,217 | 20,216 | 14.43 | 291,717 |
| 13 | Total Commercial | <u>384</u> | | <u>384</u> | <u>0</u> | <u>20,216</u> | | <u>204,065</u> | <u>20,216</u> | | <u>660,816</u> |
| 14 | | | | | | | | | | | |
| 15 | Multi-Family | | | | | | | | | | |
| 16 | 5/8" X 3/4" | 0 | | 0 | 0 | 0 | - | 0 | 106.99 | 0 | |
| 17 | 3/4" | 0 | | 0 | 0 | 0 | - | 0 | 160.48 | 0 | |
| 18 | 1" | 0 | | 0 | 0 | 0 | - | 0 | 267.46 | 0 | |
| 19 | 1-1/2" | 0 | | 0 | 0 | 0 | - | 0 | 534.93 | 0 | |
| 20 | 2" | 0 | | 0 | 0 | 0 | - | 0 | 855.88 | 0 | |
| 21 | 3" | 0 | | 0 | 0 | 0 | - | 0 | 1,711.77 | 0 | |
| 22 | 4" | 0 | | 0 | 0 | 0 | - | 0 | 2,674.63 | 0 | |
| 23 | | | | | | | | | | | |
| 24 | Gallage | | | 0 | | 0 | - | 0 | 0 | 14.43 | 0 |
| 25 | Total Multi-Family | <u>0</u> | | <u>0</u> | <u>0</u> | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 26 | | | | | | | | | | | |
| 27 | Flat Rate | | | | | | | | | | |
| 28 | Res. Wastewater Only | 0 | | 0 | | | - | 0 | 224.66 | 0 | |
| 29 | Sprinkler Heads | 0 | | 0 | | | - | 0 | - | 0 | |
| 30 | Reuse | 12 | | 12 | | | 3,012.01 | 36,144 | 3,012.01 | 36,144 | |
| 31 | Total Flat Rate - Other | <u>0</u> | | <u>12</u> | | | - | <u>36,144</u> | | <u>36,144</u> | |
| 32 | | | | | | | | | | | |
| 33 | Subtotals | <u>776</u> | | <u>776</u> | <u>0</u> | <u>24,083</u> | | <u>258,061</u> | <u>24,083</u> | | <u>752,880</u> |
| 34 | Misc. Service Charge | | | | | | | 45 | | | 45 |
| 35 | Total Revenue | | | | | | | <u>258,106</u> | | | <u>752,925</u> |
| 36 | | | | | | | | | | | |

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

South Seas

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

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

See attached Bill Analyses



**South Seas
ENGINEERING SCHEDULES**

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
|---|----------------------------|------------------------|
| 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

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

Schedule: F-1
Page: 1 of 1
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.

| NA | | (1) | (2) | (3) | (4) | (5) | (6) |
|----------|--------------|----------------|-------------------|--------------|------------|---------------------------------------|-------------------------|
| Line No. | Month 2005 | Gallons Pumped | Gallons Purchased | Gallons Sold | Other Uses | Unaccounted For Water (1)+(2)-(3)-(4) | % Unaccounted For Water |
| 1 | Jan | NA | NA | NA | NA | NA | |
| 2 | Feb | NA | NA | NA | NA | NA | |
| 3 | Mar | NA | NA | NA | NA | NA | |
| 4 | Apr | NA | NA | NA | NA | NA | |
| 5 | May | NA | NA | NA | NA | NA | |
| 6 | Jun | NA | NA | NA | NA | NA | |
| 7 | Jul | NA | NA | NA | NA | NA | |
| 8 | Aug | NA | NA | NA | NA | NA | |
| 9 | Sep | NA | NA | NA | NA | NA | |
| 10 | Oct | NA | NA | NA | NA | NA | |
| 11 | Nov | NA | NA | NA | NA | NA | |
| 12 | Dec | NA | NA | NA | NA | NA | |
| 13 | TOTAL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>-</u> |

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

Florida Public Service Commission

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

Schedule: F-2
Page: 1 of 1
Preparer: John F. Guastella

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 the monthly operating reports sent to DER.

| Line No. | Month 2005 | (1) | (2) | (3) | (4) | (5) | (6) |
|----------|--------------|-------------------|----------|----------|----------|-------------------|-------------------------------|
| | | STP#1 | (Name) | (Name) | (Name) | Total Plant Flows | Total Purch. Sewage Treatment |
| 1 | Jan | 1,379,000 | 0 | 0 | 0 | 1,379,000 | 0 |
| 2 | Feb | 1,229,000 | 0 | 0 | 0 | 1,229,000 | 0 |
| 3 | Mar | 1,502,000 | 0 | 0 | 0 | 1,502,000 | 0 |
| 4 | Apr | 1,053,000 | 0 | 0 | 0 | 1,053,000 | 0 |
| 5 | May | 1,131,000 | 0 | 0 | 0 | 1,131,000 | 0 |
| 6 | Jun | 1,580,000 | 0 | 0 | 0 | 1,580,000 | 0 |
| 7 | Jul | 1,677,000 | 0 | 0 | 0 | 1,677,000 | 0 |
| 8 | Aug | 1,645,000 | 0 | 0 | 0 | 1,645,000 | 0 |
| 9 | Sep | 1,803,000 | 0 | 0 | 0 | 1,803,000 | 0 |
| 10 | Oct | 1,089,000 | 0 | 0 | 0 | 1,089,000 | 0 |
| 11 | Nov | 1,500,000 | 0 | 0 | 0 | 1,500,000 | 0 |
| 12 | Dec | 1,190,000 | 0 | 0 | 0 | 1,190,000 | 0 |
| 13 | Total | 16,778,000 | 0 | 0 | 0 | 16,778,000 | 0 |

Water Treatment Plant Data

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

Florida Public Service Commission

Schedule: F-3
 Page: 1 of 1
 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.

| Line No. | Description | Date | GPD |
|----------|--|-----------|-----------|
| | NA | | |
| 1 | Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation. | | <u>NA</u> |
| 2 | Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day. | <u>NA</u> | <u>NA</u> |
| 3 | Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days. | Day | |
| | | 1 | <u>NA</u> |
| | | 2 | <u>NA</u> |
| | | 3 | <u>NA</u> |
| | | 4 | <u>NA</u> |
| | | 5 | <u>NA</u> |
| | | Average | <u>NA</u> |
| 4 | Average Daily Flow | | <u>NA</u> |
| 5 | Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. | | <u>NA</u> |

Sewer Treatment Plant Data

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

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. | | <u>264,000</u> |
| 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. | <u>September</u> | <u>60,000</u> |

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Schedule: F-5
Page: 1 of 1
Preparer: 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 No. | Description | Max Day Flow (GPD) | Average Meters 2005 | Base ERCs 2005 | Trended ERCs | | Max Day Flow Incl. Fire Flow | | Well + Storage Capacity (GPD) | Used & Useful | | Note |
|----------|-------------|--------------------|---------------------|----------------|--------------|------|------------------------------|-----------|-------------------------------|---------------|-----------|------|
| | | | | | 2010 | 2012 | Interim | Permanent | | Interim | Permanent | |

1

NA

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

South Seas

Docket No. 060368-WS

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

Schedule: F-6

Page: 1 of 1

Preparer: John F. Guastella

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 | | Note |
|-------------|---------------|-----------|------|
| | Interim | Permanent | |
| 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

**South Seas
Docket No. 060368-WS**

Schedule: F-7
Page: 1 of 1
Preparer: John F. Guastella

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 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.

| Line No. | Base ERCs 2005 | Trended ERCs 2010 | Trended ERCs 2012 | Total Lots | Used & Useful Interim | Used & Useful Permanent | Note |
|--------------|----------------|-------------------|-------------------|------------|-----------------------|-------------------------|------|
| Water | | | | | | | |
| 1 | | | | | | | |
| | | | NA | | | | |
| 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

South Seas

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 No. | (1) Year | (2) Average Meters | (3) Average ERCs | (4) Trend | (5) Increase |
|--------------|-------------|-----------------------|---------------------|--------------|-----------------|
| WATER | | | | | |
| 1 | 2001 | NA | NA | NA | |
| 2 | 2002 | NA | NA | NA | |
| 3 | 2003 | NA | NA | NA | |
| 4 | 2004 | NA | NA | NA | |
| 5 | 2005 | NA | NA | NA | |
| 6 | 2006 | | | NA | NA |
| 7 | 2007 | | | NA | NA |
| 8 | 2008 | | | NA | NA |
| 9 | 2009 | | | NA | NA |
| 10 | 2010 | | | NA | NA |
| 11 | 2011 | | | NA | NA |
| 12 | 2012 | | | NA | NA |

X Coefficient(s) NA

SEWER

| | | | | | |
|----|------|------|-------|-------|-------|
| 13 | 2001 | 63.1 | 312.0 | 294.7 | |
| 14 | 2002 | 34.0 | 284.5 | 295.4 | |
| 15 | 2003 | 64.0 | 284.5 | 296.2 | |
| 16 | 2004 | 63.3 | 283.8 | 297.0 | |
| 17 | 2005 | 63.7 | 316.2 | 297.7 | |
| 18 | 2006 | | | 298.5 | 0.26% |
| 19 | 2007 | | | 299.3 | 0.26% |
| 20 | 2008 | | | 300.1 | 0.26% |
| 21 | 2009 | | | 300.8 | 0.26% |
| 22 | 2010 | | | 301.6 | 0.26% |
| 23 | 2011 | | | 302.4 | 0.26% |
| 24 | 2012 | | | 303.1 | 0.25% |

X Coefficient(s) 0.770

Equivalent Residential Connections - Water

Florida Public Service Commission

South Seas

Schedule: F-9

Docket No. 060368-WS

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.

| Line No. | (1) | (2) SFR Customers | | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|-------------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
| | Year | Beginning | Ending | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1 | 2001 | NA | NA | NA | NA | NA | NA | NA | |
| 2 | 2002 | NA | NA | NA | NA | NA | NA | NA | NA |
| 3 | 2003 | NA | NA | NA | NA | NA | NA | NA | NA |
| 4 | 2004 | NA | NA | NA | NA | NA | NA | NA | NA |
| 5 | 2005 | NA | NA | NA | NA | NA | NA | NA | NA |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | NA |

Equivalent Residential Connections - Sewer

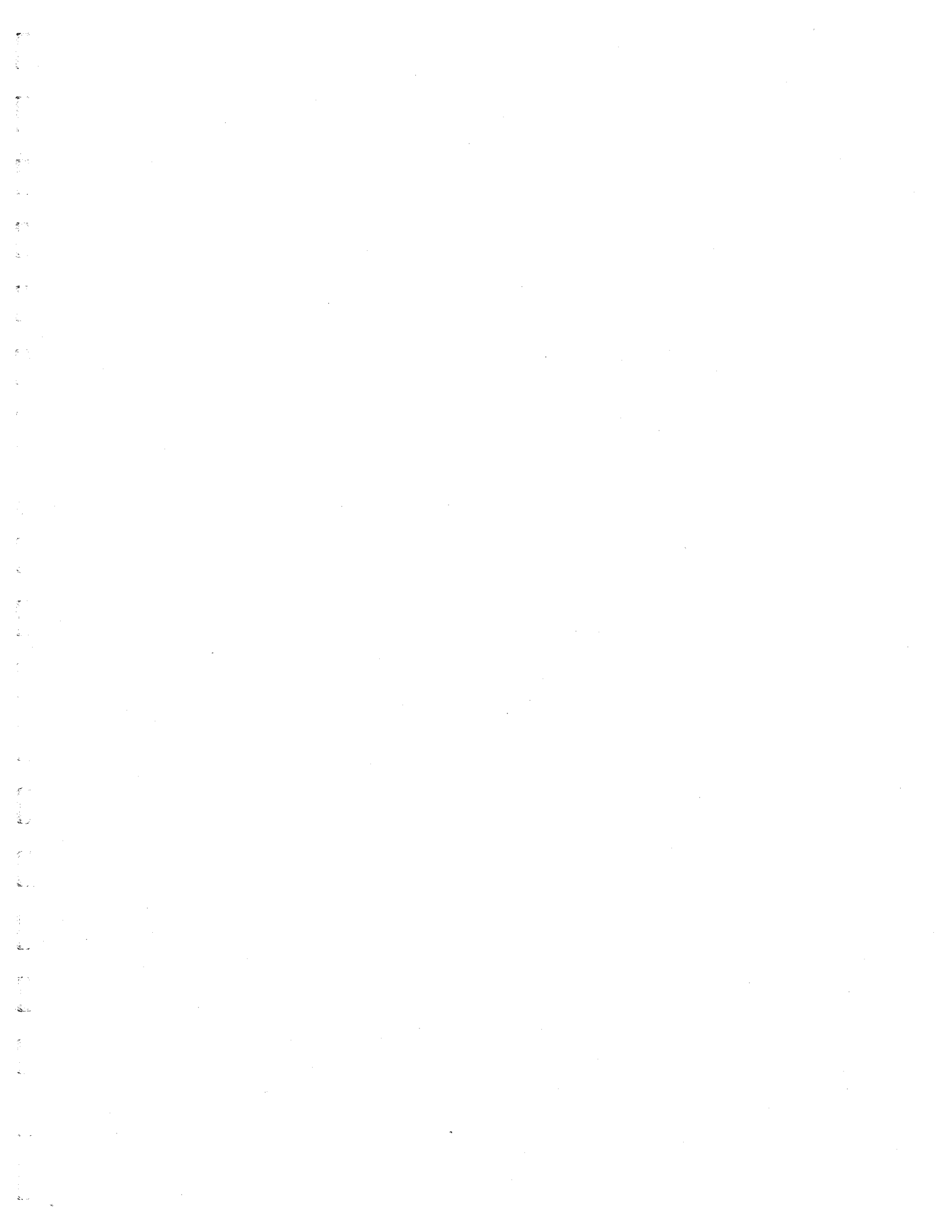
Florida Public Service Commission

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

Schedule: F-10
 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.

| Line No. | (1) | (2) SFR Customers | | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|-------------------|--------|---------|---------------------|---------------------|-----------------------|--------------------|------------------------|
| | Year | Beginning | Ending | Average | SFR Gallons Treated | Gallons/SFR (5)/(4) | Total Gallons Treated | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1 | 2001 | 33 | 33 | 33.0 | 2,622 | 79.455 | 91,090 | 1,146.4 | |
| 2 | 2002 | 33 | 32 | 32.5 | 2,416 | 74.338 | 77,947 | 1,048.5 | -8.54% |
| 3 | 2003 | 32 | 32 | 32.0 | 2,445 | 76.406 | 77,855 | 1,019.0 | -2.82% |
| 4 | 2004 | 32 | 32 | 32.0 | 2,191 | 68.469 | 65,870 | 962.0 | -5.59% |
| 5 | 2005 | 32 | 31 | 31.5 | 1,636 | 51.937 | 20,790 | 400.3 | -58.39% |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | -23.13% |



South Seas
INTERIM RATE SCHEDULES

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
|---|----------------------------|------------------------|
| Rate Schedule - Interim Rates | G-1 | 162 |
| Schedule of Rate Base - Interim Rates | G-2 | 163 |
| Schedule of Adjustments to Rate Base - Interim | G-3 | 164 |
| Schedule of Water Net Operating Income - Interim | G-4 | 165 |
| Schedule of Adjustments to Operating Income - Interim | G-5 | 166 |
| Schedule of Requested Cost of Capital - Interim | G-6 | 167 |

Rate Schedule - Interim Rates

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

Schedule: G-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

| (1) Line No. | (2) Class/Meter Size | (3) Present Rates | (4) Interim Rates | (5) Class/Meter Size | (6) Present Rates | (7) Interim Rates |
|-----------------|-------------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| WATER | | | | SEWER | | |
| | | | 0.00% | | | 159.29% |
| 1 | Residential | | | Residential | | |
| 2 | 5/8" X 3/4" | NA | NA | 5/8" X 3/4" | 28.61 | 74.18 |
| 3 | 3/4" | NA | NA | 3/4" | 71.54 | 185.49 |
| 4 | 1" | NA | NA | 1" | 143.07 | 370.96 |
| 5 | 1-1/2" | NA | NA | 1-1/2" | 228.89 | 593.48 |
| 6 | 2" | NA | NA | 2" | 500.77 | 1,298.43 |
| 7 | 3" | NA | NA | 3" | 858.45 | 2,225.85 |
| 8 | 4" | NA | NA | 4" | 1,789.03 | 4,638.73 |
| 9 | 6" | NA | NA | 6" | - | - |
| 10 | 8" | NA | NA | 8" | - | - |
| 11 | 10" | NA | NA | 10" | - | - |
| 12 | Gallonage, Block 1 | NA | NA | Gallonage cap (gallons) | 10,000 | 10,000 |
| 13 | Block 2 | NA | NA | Gallonage charge | 3.94 | 10.22 |
| 14 | Block 3 | NA | NA | | | |
| 15 | General Service | | | General Service | | |
| 16 | 5/8" X 3/4" | NA | NA | 5/8" X 3/4" | 28.61 | 74.18 |
| 17 | 3/4" | NA | NA | 3/4" | - | - |
| 18 | 1" | NA | NA | 1" | 71.54 | 185.49 |
| 19 | 1-1/2" | NA | NA | 1-1/2" | 143.07 | 370.96 |
| 20 | 2" | NA | NA | 2" | 228.89 | 593.48 |
| 21 | 3" | NA | NA | 3" | 500.77 | 1,298.43 |
| 22 | 4" | NA | NA | 4" | 858.45 | 2,225.85 |
| 23 | 6" | NA | NA | 6" | 1,789.03 | 4,638.73 |
| 24 | 8" | NA | NA | 8" | - | - |
| 25 | 10" | NA | NA | 10" | - | - |
| 26 | Gallonage charge | NA | NA | Gallonage charge | 4.71 | 12.21 |
| 27 | Fire Protection | | | Flat Rate | | |
| 28 | 2" | NA | NA | Res. Wastewater Only | - | - |
| 29 | 3" | NA | NA | Sprinkler Heads | - | - |
| 30 | 4" | NA | NA | Reuse | 3,012.01 | 3,012.01 |
| 31 | 6" | NA | NA | | | |
| 32 | 8" | NA | NA | | | |
| 33 | 10" | NA | NA | | | |

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

| Line No. | (1) Description | (2) Adjusted Balance 12/31/2005 | (3) Adjustments Last Rate Case | (4) Interim Rate Base | (5) Supporting Schedule(s) |
|--------------|---|--|---|--------------------------------|----------------------------------|
| WATER | | | | | |
| 1 | Utility Plant in Service | NA | 0 | 0 | A-1 |
| 2 | Utility Land & Land Rights | NA | 0 | 0 | A-1 |
| 3 | Less: Non-Used & Useful Plant | NA | 0 | 0 | A-1 |
| 4 | Construction Work in Progress | NA | 0 | 0 | A-1 |
| 5 | Less: Accumulated Depreciation | NA | 0 | 0 | A-1 |
| 6 | Less: CIAC | NA | 0 | 0 | A-1 |
| 7 | Accumulated Amortization of CIAC | NA | 0 | 0 | A-1 |
| 8 | Acquisition Adjustments | NA | 0 | 0 | A-1 |
| 9 | Less: Accum. Amort. of Acq. Adjustments | NA | 0 | 0 | A-1 |
| 10 | Less: Advances For Construction | NA | 0 | 0 | A-1 |
| 11 | Working Capital Allowance | NA | 0 | 0 | A-1 |
| 12 | Total Rate Base | NA | 0 | 0 | |
| SEWER | | | | | |
| 13 | Utility Plant in Service | 3,245,890 | 0 | 3,245,890 | A-2 |
| 14 | Utility Land & Land Rights | 60,000 | 0 | 60,000 | A-2 |
| 15 | Less: Non-Used & Useful Plant | 0 | 0 | 0 | A-2 |
| 16 | Construction Work in Progress | 0 | 0 | 0 | A-2 |
| 17 | Less: Accumulated Depreciation | (1,888,506) | 0 | (1,888,506) | A-2 |
| 18 | Less: CIAC | (421,470) | 0 | (421,470) | A-2 |
| 19 | Accumulated Amortization of CIAC | 357,009 | 0 | 357,009 | 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 | 11,377 | 0 | 11,377 | A-2 |
| 23 | Total Rate Base | 1,364,300 | 0 | 1,364,300 | |

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

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

South Seas
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []
 Water [X] Sewer [X]

Schedule: G-4
 Page: 1 of 1
 Preparer: Jack Schreyer

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-------------------------------------|----------------------------|-----------------------------|----------------------------|------------------|----------------------------|----------------------|-----|
| Line No. Description | Utility Adjusted Test Year | Utility Interim Adjustments | Adjusted Interim Test Year | Interim Increase | Requested Interim Revenues | Supporting Schedules | |
| Water | | | | | | | |
| 1 Water Sales Revenues | NA | 0 | 0 | 0 | 0 | B-4 | |
| 2 Other Revenues | NA | 0 | 0 | 0 | 0 | B-4 | |
| 3 OPERATING REVENUES | 0 | 0 | 0 | 0 | 0 | | |
| 4 Operation & Maintenance | NA | 0 | 0 | 0 | 0 | B-5 | |
| 5 Depreciation, net of CIAC Amort. | NA | 0 | 0 | 0 | 0 | B-13 | |
| 6 Amortization | NA | 0 | 0 | 0 | 0 | | |
| 7 Taxes Other Than Income | NA | 0 | 0 | 0 | 0 | B-15 | |
| 8 Provision for Income Taxes | NA | 0 | 0 | 0 | 0 | C-1 | |
| 9 OPERATING EXPENSES | 0 | 0 | 0 | 0 | 0 | | |
| 10 NET OPERATING INCOME | 0 | 0 | 0 | 0 | 0 | | |
| 11 RATE BASE | NA | 0 | 0 | 0 | 0 | A-1 | |
| 12 RATE OF RETURN | NA | | | | NA | | |
| Sewer | | | | | | | |
| 13 Sewer Sales Revenues | 253,477 | 0 | 253,477 | 403,758 | 657,235 | B-4 | |
| 14 Other Revenues | 0 | 0 | 0 | 0 | 0 | B-4 | |
| 15 OPERATING REVENUES | 253,477 | 0 | 253,477 | 403,758 | 657,235 | | |
| 16 Operation & Maintenance | 288,420 | 0 | 288,420 | 5,963 | 294,383 | B-6 | |
| 17 Depreciation, net of CIAC Amort. | 163,583 | 0 | 163,583 | | 163,583 | B-14 | |
| 18 Amortization | 0 | 0 | 0 | | 0 | | |
| 19 Taxes Other Than Income | 27,250 | 0 | 27,250 | 18,155 | 45,405 | B-15 | |
| 20 Provision for Income Taxes | (21,485) | 0 | (21,485) | 68,211 | 46,726 | C-1 | |
| 21 OPERATING EXPENSES | 457,769 | 0 | 457,769 | 92,329 | 550,098 | | |
| 22 NET OPERATING INCOME | (204,292) | 0 | (204,292) | 311,429 | 107,137 | | |
| 23 RATE BASE | 1,364,300 | 0 | 1,364,300 | | 1,364,300 | A-2 | |
| 24 RATE OF RETURN | -14.97% | | | | 7.85% | | |

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: Jack Schreyer

| Line No. | (1) Description | (2) Interim Water | (3) Interim Sewer |
|--|---|-------------------------|-------------------------|
| UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007 | | | |
| 1 | NET OPERATING REVENUE | | |
| 2 | Required Revenue Adjustment | <u>0</u> | <u>403,758</u> |
| 3 | | | |
| 4 | TAXES OTHER THAN INCOME TAX | | |
| 5 | RAF on Revenue Adjustment @ | 4.50% <u>0</u> | <u>18,169</u> |
| 6 | | | |
| 7 | INCOME TAX ADJUSTMENT | | |
| 8 | Rate Year Revenue at Present Rates | 0 | 253,477 |
| 9 | Plus Required Revenue Adjustment | <u>0</u> | <u>403,758</u> |
| 10 | Rate Year Revenue at Proposed Rates | 0 | 657,235 |
| 11 | | | |
| 12 | Less Operating Expenses Before Income Taxes | 0 | (503,372) |
| 13 | Less Interest Expense | 0 | (32,733) |
| 14 | Taxable Income | 0 | 121,131 |
| 15 | Income Tax at Composite Rate of | 38.58% 0 | 46,726 |
| 16 | Less Income Tax at Present Rates | <u>0</u> | <u>21,485</u> |
| 17 | | | |
| 18 | Income Tax Adjustment | <u>0</u> | <u>68,211</u> |

Schedule of Requested Cost of Capital

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [] Projected []
 Water [X] Sewer [X]

Schedule: G-6
 Page: 1 of 1
 Preparer: Jack Schreyer

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|--------------|-----------------------------------|------------------|----------------|--------------------|--------------|----------------------|
| Line No. | Reconciled To Requested Rate Base | Ratio | Cost Rate | Weighted Cost Rate | Cost | Supporting Schedules |
| WATER | | | | | | |
| 1 | Long-Term Debt | 0 | 0.00% | 6.00% | 0.00% | 0 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 | 0 | 0.00% | 9.12% | 0.00% | 0 D-2 |
| 5 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 D-2 |
| 6 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 D-2 |
| 7 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> |
| SEWER | | | | | | |
| 8 | Long-Term Debt | 543,892 | 39.87% | 6.00% | 2.39% | 32,634 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 | 815,838 | 59.80% | 9.12% | 5.45% | 74,404 D-2 |
| 12 | Customer Deposits | 1,658 | 0.12% | 6.00% | 0.01% | 100 D-2 |
| 13 | Accumulated Deferred Income Taxes | 2,912 | 0.21% | 0.00% | 0.00% | 0 D-2 |
| 14 | Total | <u>1,364,300</u> | <u>100.00%</u> | | <u>7.85%</u> | <u>107,137</u> |

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