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COMMISSION  
CLERK

Ocala Oaks  
Water

Docket No. 060368-WS

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

Marion 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 5  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL 2  
OPC 1  
RCA 1  
SCR \_\_\_\_\_  
SGA \_\_\_\_\_  
SEC 1  
OTH \_\_\_\_\_

Aqua Utilities Florida, Inc.

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**Ocala Oaks**  
**RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Ocala Oaks

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.

(1) Line No.	(2) Description	(3) Historical Base Year 2005		(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules	
		(4) Average Balance Per Books	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance		
1	Utility Plant in Service	2,391,045	11,078	2,402,123	175,031	2,577,154	307,459	2,884,612	A-5
2	Utility Land & Land Rights	109,802	0	109,802	(0)	109,802	(0)	109,802	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(804,466)	(89,599)	(894,064)	(129,065)	(1,023,129)	(115,469)	(1,138,597)	A-9
6	Less: CIAC	(824,553)	0	(824,553)	(19,117)	(843,670)	(25,267)	(868,937)	A-12
7	Accumulated Amortization of CIAC	428,809	0	428,809	29,143	457,951	29,032	486,984	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	106,151	106,151	(3,577)	102,574	71,641	174,215	A-17
12	Total Rate Base	<u>1,300,637</u>	<u>27,631</u>	<u>1,328,267</u>	<u>52,415</u>	<u>1,380,682</u>	<u>267,396</u>	<u>1,648,078</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Ocala Oaks

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.

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

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Ocala Oaks

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [ X ] Final [ ]

Historical [ X ] Projected [ ]

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	11,078	NA	
3		0	NA	
4	Total Adjustments	<u>11,078</u>	<u>0</u>	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	NA	
8	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	NA	
9	Total Adjustments	<u>0</u>	<u>0</u>	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
12	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	0	0	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	(89,599)	NA	
19	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	NA	
20	Total Adjustments	<u>(89,599)</u>	<u>0</u>	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	0	NA	
24	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	NA	
25	Total Adjustments	<u>0</u>	<u>0</u>	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	0	NA	
29	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	NA	
30		<u>0</u>	<u>0</u>	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	0	0	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	0	0	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	0	0	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	106,151	0	
43				
44	<b>OTHER</b>			
45	Not Applicable	0	0	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	<u>27,631</u>	<u>0</u>	

Ocala Oaks  
 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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	175,031	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	(0)	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(129,065)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(19,117)	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	29,143	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(3,577)	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	52,415	0	

UPIS Water Note:

Replace hydro-pneumatic tank in compliance with DEP regulation. Install telemetry at the water treatment facility.  
 Replacements of distribution lines, electrical equipment, services and meters.



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Ocala Oaks

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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	307,459	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	(0)	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(115,469)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(25,267)	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	29,032	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	71,641	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	267,396	0	

## UPIS Water Note:

Replacement of hydro-pneumatic tank in compliance with DEP regulations. Replacement of control panel and security fencing. Replacements of distribution lines, electrical equipment, services and meters.

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

**Florida Public Service Commission**

**Ocala Oaks**  
**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
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance	966,900	NA
	1993		
2	Additions	8,035	NA
3	Retirements	(2,957)	NA
4	Adjustments	0	NA
5	12/31/93 Balance	971,978	NA
	1994		
6	Additions	12,720	NA
7	Retirements	(6,685)	NA
8	Adjustments	0	NA
9	12/31/94 Balance	978,013	NA
	1995		
10	Additions	260,693	NA
11	Retirements	(4,068)	NA
12	Adjustments	0	NA
13	12/31/95 Balance	1,234,638	NA
	1996		
14	Additions	42,410	NA
15	Retirements	(16,823)	NA
16	Adjustments	0	NA
17	12/31/96 Balance	1,260,225	NA
	1997		
18	Additions	0	NA
19	Retirements	(13,277)	NA
20	Adjustments	0	NA
21	12/31/97 Balance	1,246,948	NA
	1998		
22	Additions	11,939	NA
23	Retirements	(3,257)	NA
24	Adjustments	0	NA
25	12/31/98 Balance	1,255,630	NA
	1999		
26	Additions	258,196	NA
27	Retirements	0	NA
28	Adjustments	0	NA
29	12/31/99 Balance	1,513,826	NA

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

Florida Public Service Commission

Ocala Oaks

Schedule: A-4

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

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	16,084	NA
31	Retirements	0	NA
32	Adjustments	0	NA
33	12/31/00 Balance	<u>1,529,910</u>	<u>NA</u>
2001			
34	Additions	55,548	NA
35	Retirements	0	NA
36	Adjustments	223,203	NA
37	12/31/01 Balance	<u>1,808,661</u>	<u>NA</u>
2002			
38	Additions	131,884	NA
39	Retirements	2,240	NA
40	Adjustments	0	NA
41	12/31/02 Balance	<u>1,942,785</u>	<u>NA</u>
2003			
42	Additions	93,192	NA
43	Retirements	(222,923)	NA
44	Adjustments	0	NA
45	12/31/03 Balance	<u>1,813,054</u>	<u>NA</u>
2004			
46	Additions	595,888	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	<u>2,408,942</u>	<u>NA</u>
2005			
50	Additions	210,895	NA
51	Retirements	(18,858)	NA
52	Adjustments	20,338	NA
53	12/31/05 Balance	<u>2,621,317</u>	<u>NA</u>
2006			
54	Additions	255,399	NA
55	Retirements	(39,228)	NA
56	Adjustments	51,268	NA
57	12/31/06 Balance	<u>2,888,755</u>	<u>NA</u>
2007			
58	Additions	244,033	NA
59	Retirements	(47,767)	NA
60	Adjustments	25,137	NA
61	12/31/07 Balance	<u>3,110,159</u>	<u>NA</u>

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

Schedule: A-5

Ocala Oaks

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 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) 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
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	52,418	0.00%	0	52,418	0.00%	0	52,418	0.00%	0
7	304.2	Structures & Improvements	99,927	0.00%	0	102,510	0.00%	0	149,851	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	99,015	0.00%	0	101,323	0.00%	0	101,515	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	3,142	0.00%	0	3,076	0.00%	0	3,076	0.00%	0
13	310.2	Power Generation Equipment	216,283	0.00%	0	219,817	0.00%	0	243,672	0.00%	0
14	311.2	Pumping Equipment	100,882	0.00%	0	99,914	0.00%	0	98,989	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	13,000	0.00%	0	13,000	0.00%	0	13,000	0.00%	0
18	304.3	Structures & Improvements	11,624	0.00%	0	11,624	0.00%	0	11,624	0.00%	0
19	311.3	Pumping Equipment	883	0.00%	0	883	0.00%	0	883	0.00%	0
20	320.3	Water Treatment Equipment	34,067	0.00%	0	34,067	0.00%	0	44,422	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	1,538	0.00%	0	20,000	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	1,412	0.00%	0	1,412	0.00%	0	1,412	0.00%	0
25	311.4	Pumping Equipment	4,409	0.00%	0	6,315	0.00%	0	6,315	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	261,677	0.00%	0	270,982	0.00%	0	333,275	0.00%	0
27	331.4	Transm. & Distribution Mains	821,671	0.00%	0	860,806	0.00%	0	931,223	0.00%	0
28	333.4	Services	58,415	0.00%	0	59,771	0.00%	0	59,771	0.00%	0
29	334.4	Meters & Meter Installations	84,217	0.00%	0	95,635	0.00%	0	114,670	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	1,122	0.00%	0	1,122	0.00%	0	1,122	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	44,384	0.00%	0	44,384	0.00%	0	44,384	0.00%	0
35	304.5	Structures & Improvements	51,454	0.00%	0	72,938	0.00%	0	72,938	0.00%	0
36	340.5	Office Furniture & Equipment	34,676	0.00%	0	34,347	0.00%	0	34,347	0.00%	0
37	340.51	Computer Equipment	3,890	0.00%	0	29,989	0.00%	0	84,835	0.00%	0
38	341.5	Transportation Equipment	142,674	0.00%	0	421,842	0.00%	0	493,124	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	4,063	0.00%	0	5,156	0.00%	0	5,241	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	307,755	0.00%	0	77,215	0.00%	0	7,435	0.00%	0
43	346.5	Communication Equipment	11,560	0.00%	0	17,568	0.00%	0	17,568	0.00%	0
44	347.5	Miscellaneous Equipment	43,089	0.00%	0	43,089	0.00%	0	43,089	0.00%	0
45	348.5	Other Tangible Plant	4,215	0.00%	0	4,215	0.00%	0	4,215	0.00%	0
46		TOTAL	<u>2,511,925</u>		<u>0</u>	<u>2,686,955</u>		<u>0</u>	<u>2,994,414</u>		<u>0</u>
		Total Land and Land Rights	<u>109,802</u>		<u>0</u>	<u>109,802</u>		<u>0</u>	<u>109,802</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 Ocala Oaks  
 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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	100,306	100,306	100,306	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,927
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	3,361	3,361	3,361	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,142
13	310.2	Power Generation Equipment	220,107	220,107	220,107	204,366	204,366	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	216,283
14	311.2	Pumping Equipment	102,130	102,130	102,130	100,690	100,690	100,690	100,690	100,690	100,326	100,326	100,326	100,326	100,326	100,882
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
18	304.3	Structures & Improvements	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624
19	311.3	Pumping Equipment	883	883	883	883	883	883	883	883	883	883	883	883	883	883
20	320.3	Water Treatment Equipment	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412
25	311.4	Pumping Equipment	0	0	0	482	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	4,409
26	330.4	Distr. Reservoirs & Standpipes	254,859	254,859	254,859	254,859	254,859	254,859	267,521	267,521	267,521	267,521	267,521	267,521	267,521	261,677
27	331.4	Transm. & Distribution Mains	767,196	768,143	768,143	802,265	805,890	844,344	844,344	844,344	844,344	844,344	844,344	844,344	844,344	820,491
28	333.4	Services	55,365	55,365	55,365	55,365	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	58,415
29	334.4	Meters & Meter Installations	75,824	75,824	75,824	86,735	86,735	86,735	86,735	86,735	86,735	86,735	86,735	86,735	86,735	84,217
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	72,938	51,454
36	340.5	Office Furniture & Equipment	34,882	34,882	34,882	34,882	34,882	34,882	34,882	34,882	34,347	34,347	34,347	34,347	34,347	34,676
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	128,769	128,769	128,769	128,769	128,769	138,238	138,238	138,238	138,238	138,238	138,238	151,688	151,688	136,665
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,898	3,898	3,898	3,898	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,063
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Communication Equipment	304,459	304,459	304,459	304,459	304,459	309,815	309,815	309,815	309,815	309,815	309,815	309,815	309,815	307,755
43	346.5	Communication Equipment	1,947	1,947	1,947	1,947	1,947	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	11,560
44	347.5	Miscellaneous Equipment	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089
45	348.5	Other Tangible Plant	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215
46		TOTAL	2,407,996	2,408,943	2,408,943	2,436,499	2,450,601	2,532,964	2,545,626	2,545,626	2,544,727	2,544,727	2,544,727	2,558,177	2,581,451	2,500,847
47		Subtotal Land & Land Rights	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 Ocala Oaks  
 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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	100,306	100,306	100,306	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,927
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015	99,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	3,361	3,361	3,361	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,142
13	310.2	Power Generation Equipment	220,107	220,107	220,107	204,366	204,366	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	216,283
14	311.2	Pumping Equipment	102,130	102,130	102,130	100,690	100,690	100,690	100,690	100,690	100,326	100,326	100,326	100,326	100,326	100,882
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
18	304.3	Structures & Improvements	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624
19	311.3	Pumping Equipment	883	883	883	883	883	883	883	883	883	883	883	883	883	883
20	320.3	Water Treatment Equipment	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412
25	311.4	Pumping Equipment	0	0	482	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	4,409
26	330.4	Distr. Reservoirs & Standpipes	254,859	254,859	254,859	254,859	254,859	254,859	267,521	267,521	267,521	267,521	267,521	267,521	267,521	261,677
27	331.4	Transm. & Distribution Mains	771,659	771,768	771,768	805,890	805,890	844,344	844,344	844,344	844,344	844,344	844,344	844,344	844,344	821,671
28	333.4	Services	55,365	55,365	55,365	55,365	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	58,415
29	334.4	Meters & Meter Installations	75,824	75,824	75,824	86,735	86,735	86,735	86,735	86,735	86,735	86,735	86,735	86,735	86,735	84,217
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	49,664	51,454
36	340.5	Office Furniture & Equipment	34,882	34,882	34,882	34,882	34,882	34,882	34,882	34,882	34,347	34,347	34,347	34,347	34,347	34,676
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1,901	12,513	15,812	20,338	3,890
38	341.5	Transportation Equipment	128,769	128,769	128,769	128,769	128,769	138,238	138,238	138,238	138,238	157,766	157,766	171,216	171,216	142,674
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,898	3,898	3,898	3,898	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,063
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	304,459	304,459	304,459	304,459	304,459	309,815	309,815	309,815	309,815	309,815	309,815	309,815	309,815	307,755
43	346.5	Communication Equipment	1,947	1,947	1,947	1,947	1,947	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	11,560
44	347.5	Miscellaneous Equipment	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089
45	348.5	Other Tangible Plant	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215
46		TOTAL	2,412,459	2,412,568	2,412,568	2,440,124	2,450,601	2,532,964	2,545,626	2,545,626	2,544,727	2,566,156	2,576,768	2,593,517	2,621,317	2,511,925
47		Subtotal Land & Land Rights	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
**Ocala Oaks**  
 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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	99,813	134,873	102,510
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	99,015	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,323
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076
13	310.2	Power Generation Equipment	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	243,672	219,817
14	311.2	Pumping Equipment	100,326	100,326	100,326	100,326	100,326	100,326	100,326	100,326	100,326	98,989	98,989	98,989	98,989	99,914
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
18	304.3	Structures & Improvements	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624
19	311.3	Pumping Equipment	883	883	883	883	883	883	883	883	883	883	883	883	883	883
20	320.3	Water Treatment Equipment	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	20,000	1,538
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412
25	311.4	Pumping Equipment	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315
26	330.4	Distr. Reservoirs & Standpipes	267,521	267,521	267,521	267,521	267,521	267,521	267,521	267,521	267,521	267,521	267,521	267,521	312,510	270,982
27	331.4	Transm. & Distribution Mains	844,344	850,592	850,592	850,592	850,592	850,592	850,592	860,915	860,915	871,238	871,238	871,238	896,711	860,806
28	333.4	Services	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771
29	334.4	Meters & Meter Installations	86,735	91,134	91,134	91,134	94,343	94,343	97,179	97,179	97,179	100,015	100,015	100,015	102,851	95,635
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938
36	340.5	Office Furniture & Equipment	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347
37	340.51	Computer Equipment	20,338	20,338	20,338	22,106	22,106	29,320	30,617	30,617	30,617	30,617	30,617	30,617	71,606	29,989
38	341.5	Transportation Equipment	171,216	190,744	190,744	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	421,842
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	4,136	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,156
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	309,815	309,815	309,815	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	77,215
43	346.5	Communication Equipment	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568
44	347.5	Miscellaneous Equipment	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089
45	348.5	Other Tangible Plant	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215
46		TOTAL	2,621,317	2,655,097	2,655,097	2,656,865	2,660,074	2,667,288	2,681,743	2,681,743	2,681,743	2,693,565	2,693,565	2,693,565	2,888,755	2,686,955
47		Subtotal Land & Land Rights	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Ocala Oaks  
 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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	134,873	134,873	134,873	139,325	139,325	139,325	143,777	143,777	163,132	167,584	167,584	167,584	172,036	149,851
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076
13	310.2	Power Generation Equipment	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672	243,672
14	311.2	Pumping Equipment	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989	98,989
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
18	304.3	Structures & Improvements	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624
19	311.3	Pumping Equipment	883	883	883	883	883	883	883	883	883	883	883	883	883	883
20	320.3	Water Treatment Equipment	34,067	34,067	34,067	36,941	39,815	39,815	49,192	49,192	49,192	52,066	52,066	52,066	54,940	44,422
21	339.3	Other Plant & Misc. Equipment	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412
25	311.4	Pumping Equipment	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315
26	330.4	Distr. Reservoirs & Standpipes	312,510	312,510	312,510	312,510	312,510	312,510	351,073	351,073	351,073	351,073	351,073	351,073	351,073	333,275
27	331.4	Transm. & Distribution Mains	896,711	896,711	896,711	905,622	905,622	905,622	950,620	950,620	950,620	959,531	959,531	959,531	968,442	931,223
28	333.4	Services	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771
29	334.4	Meters & Meter Installations	102,851	102,851	102,851	109,835	109,835	109,835	116,819	116,819	116,819	123,803	123,803	123,803	130,787	114,670
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938
36	340.5	Office Furniture & Equipment	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347
37	340.51	Computer Equipment	71,606	73,029	74,905	78,481	81,353	83,626	85,891	87,635	89,189	91,992	93,488	94,922	96,743	84,835
38	341.5	Transportation Equipment	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124	493,124
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241	5,241
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435
43	346.5	Communication Equipment	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568
44	347.5	Miscellaneous Equipment	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089
45	348.5	Other Tangible Plant	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215
46		TOTAL	2,888,755	2,890,179	2,892,055	2,918,852	2,924,598	2,926,871	3,033,509	3,035,253	3,056,162	3,082,186	3,083,682	3,085,116	3,110,159	2,994,414
47		Subtotal Land & Land Rights	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802



Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Schedule: A-6

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

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.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(6) Adjusted Balance	(7) Non-Used & Useful %	(7) Amount	(9) Adjusted Balance	(10) 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	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM 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	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		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	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

Schedule: A-6  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

Historical [ X ] Projected [ ]

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	Acct	Account Name	Prior Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2		351.1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3		352.1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4		359.1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6		353.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		354.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8		355.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9		360.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10		361.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11		362.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12		363.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13		364.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14		365.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		369.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17		353.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18		354.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19		355.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20		370.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21		371.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		389.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24		353.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		354.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26		355.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27		380.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28		381.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29		382.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30		389.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32		353.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		354.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34		355.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35		371.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36		374.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		380.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38		381.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39		389.5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41		352.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42		353.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43		354.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44		355.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45		366.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		367.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47		371.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48		375.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49		389.6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
51		353.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52		354.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53		390.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54		390.71	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55		391.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56		392.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57		393.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58		394.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59		395.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60		396.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61		397.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62		398.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	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

Ocala Oaks

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 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	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		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  
 Ocala Oaks  
 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 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	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		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  
 Ocala Oaks  
 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 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	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Non-Used and Useful Plant - Summary**

Florida Public Service Commission

**Ocala Oaks**

**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)
		<b>Base Year 2005</b> Adjusted Balance	<b>Intermediate Year 2006</b> Adjustments		<b>Adjusted Balance</b>		<b>Projected Rate Year 2007</b> Adjusted Balance		Supporting Schedules
<b>Water</b>									
1	Plant in Service	0	0	0	0	0	0	A-5	
2	Land	0	0	0	0	0	0	A-5	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	A-9	
4	Less: CIAC	0	0	0	0	0	0	A-12	
5	Accumulated Amort. of CIAC	0	0	0	0	0	0	A-14	
6	Less: Advances for Construction	0	0	0	0	0	0	A-16	
7	Other (Explain)		0			0			
8	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
<b>Sewer</b>									
9	Plant in Service	0	0	0	0	0	0	A-6	
10	Land	0	0	0	0	0	0	A-6	
11	Less: Accumulated Depreciation	0	0	0	0	0	0	A-10	
12	Less: CIAC	0	0	0	0	0	0	A-12	
13	Accumulated Amort. Of CIAC	0	0	0	0	0	0	A-14	
14	Less: Advances for Construction	0	0	0	0	0	0	A-16	
15	Other (Explain)		0			0			
16	<b>TOTAL</b>	<u>0</u>	<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

Ocala Oaks

Schedule: A-8

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

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
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance	260,221	NA
	1993		
2	Additions	37,000	NA
3	Retirements	(1,355)	NA
4	Adjustments	0	NA
5	12/31/93 Balance	295,866	NA
	1994		
6	Additions	37,350	NA
7	Retirements	(2,932)	NA
8	Adjustments	0	NA
9	12/31/94 Balance	330,284	NA
	1995		
10	Additions	44,946	NA
11	Retirements	(2,113)	NA
12	Adjustments	11,914	NA
13	12/31/95 Balance	385,031	NA
	1996		
14	Additions	45,641	NA
15	Retirements	(13,749)	NA
16	Adjustments	0	NA
17	12/31/96 Balance	416,923	NA
	1997		
18	Additions	46,000	NA
19	Retirements	(59,102)	NA
20	Adjustments	0	NA
21	12/31/97 Balance	403,821	NA
	1998		
22	Additions	47,308	NA
23	Retirements	(2,365)	NA
24	Adjustments	0	NA
25	12/31/98 Balance	448,764	NA
	1999		
26	Additions	49,212	NA
27	Retirements	0	NA
28	Adjustments	0	NA
29	12/31/99 Balance	497,976	NA

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

Florida Public Service Commission

Ocala Oaks

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

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	53,255	NA
31	Retirements	0	NA
32	Adjustments	0	NA
33	12/31/00 Balance	<u>551,231</u>	<u>NA</u>
2001			
34	Additions	105,043	NA
35	Retirements	0	NA
36	Adjustments	0	NA
37	12/31/01 Balance	<u>656,274</u>	<u>NA</u>
2002			
38	Additions	64,449	NA
39	Retirements	(2,240)	NA
40	Adjustments	0	NA
41	12/31/02 Balance	<u>718,483</u>	<u>NA</u>
2003			
42	Additions	65,883	NA
43	Retirements	(19,506)	NA
44	Adjustments	0	NA
45	12/31/03 Balance	<u>764,860</u>	<u>NA</u>
2004			
46	Additions	83,172	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	<u>848,032</u>	<u>NA</u>
2005			
50	Additions	125,466	NA
51	Retirements	18,858	NA
52	Adjustments	(39,937)	NA
53	12/31/05 Balance	<u>952,419</u>	<u>NA</u>
2006			
54	Additions	152,989	NA
55	Retirements	(39,228)	NA
56	Adjustments	5,132	NA
57	12/31/06 Balance	<u>1,071,311</u>	<u>NA</u>
2007			
58	Additions	165,966	NA
59	Retirements	(47,767)	NA
60	Adjustments	14,323	NA
61	12/31/07 Balance	<u>1,203,833</u>	<u>NA</u>

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



Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Adjusted		%	Amount		%	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	40,453	0.00%	0	42,889	0.00%	0	33,291	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	66,155	0.00%	0	69,734	0.00%	0	73,358	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	623	0.00%	0	654	0.00%	0	750	0.00%	0
13	310.2	Power Generation Equipment	36,448	0.00%	0	44,325	0.00%	0	50,308	0.00%	0
14	311.2	Pumping Equipment	55,705	0.00%	0	60,316	0.00%	0	64,911	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	969	0.00%	0	1,356	0.00%	0	1,744	0.00%	0
19	311.3	Pumping Equipment	109	0.00%	0	158	0.00%	0	207	0.00%	0
20	320.3	Water Treatment Equipment	31,545	0.00%	0	33,509	0.00%	0	27,782	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	5	0.00%	0	467	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	51	0.00%	0	98	0.00%	0	145	0.00%	0
25	311.4	Pumping Equipment	103	0.00%	0	441	0.00%	0	792	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	64,771	0.00%	0	72,499	0.00%	0	75,299	0.00%	0
27	331.4	Transm. & Distribution Mains	376,648	0.00%	0	397,442	0.00%	0	412,054	0.00%	0
28	333.4	Services	6,079	0.00%	0	7,647	0.00%	0	9,219	0.00%	0
29	334.4	Meters & Meter Installations	35,788	0.00%	0	37,909	0.00%	0	33,212	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	591	0.00%	0	636	0.00%	0	681	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	31,052	0.00%	0	33,153	0.00%	0	35,581	0.00%	0
36	340.5	Office Furniture & Equipment	29,377	0.00%	0	32,179	0.00%	0	34,400	0.00%	0
37	340.51	Computer Equipment	104	0.00%	0	2,861	0.00%	0	12,666	0.00%	0
38	341.5	Transportation Equipment	95,412	0.00%	0	165,206	0.00%	0	252,350	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	3,114	0.00%	0	3,426	0.00%	0	3,775	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	14,897	0.00%	0	7,675	0.00%	0	1,543	0.00%	0
43	346.5	Communication Equipment	2,352	0.00%	0	3,997	0.00%	0	5,753	0.00%	0
44	347.5	Miscellaneous Equipment	1,437	0.00%	0	4,311	0.00%	0	7,185	0.00%	0
45	348.5	Other Tangible Plant	281	0.00%	0	702	0.00%	0	1,124	0.00%	0
46		TOTAL	894,064		0	1,023,129		0	1,138,597		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	39,168	39,447	39,725	39,509	39,786	40,063	40,340	40,617	40,894	41,171	41,448	41,725	42,002	40,453
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	64,387	64,682	64,976	65,271	65,566	65,860	66,155	66,449	66,744	67,038	67,333	67,628	67,922	66,155
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	793	802	811	534	542	550	558	566	574	582	590	598	606	624
13	310.2	Power Generation Equipment	42,573	43,593	44,613	29,819	30,766	31,775	32,784	33,793	34,803	35,812	36,821	37,830	38,840	36,448
14	311.2	Pumping Equipment	54,144	54,617	55,090	54,117	54,583	55,050	55,516	55,983	56,083	56,548	57,013	57,478	57,943	55,705
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	776	808	840	873	905	937	969	1,002	1,034	1,066	1,098	1,131	1,163	969
19	311.3	Pumping Equipment	85	89	93	97	101	105	109	113	117	121	125	130	134	109
20	320.3	Water Treatment Equipment	30,543	30,710	30,877	31,044	31,211	31,378	31,545	31,712	31,879	32,046	32,212	32,379	32,546	31,545
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	27	31	35	39	43	47	51	55	59	63	67	71	74	51
25	311.4	Pumping Equipment	0	0	0	2	28	55	81	107	134	160	186	212	239	93
26	330.4	Distr. Reservoirs & Standpipes	60,841	61,485	62,128	62,772	63,415	64,059	64,734	65,410	66,085	66,761	67,436	68,112	68,787	64,771
27	331.4	Transm. & Distribution Mains	365,949	367,641	369,332	(208,594)	(206,828)	372,949	374,800	376,650	378,501	380,351	382,202	384,052	385,903	286,378
28	333.4	Services	5,318	5,439	5,560	5,682	5,813	5,944	6,075	6,206	6,337	6,468	6,599	6,730	6,861	6,079
29	334.4	Meters & Meter Installations	33,466	33,817	34,168	34,586	35,004	35,422	35,840	36,258	36,676	37,094	37,512	37,930	38,348	35,856
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	569	573	576	580	584	588	591	595	599	603	606	610	614	591
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	30,220	30,358	30,495	30,633	30,771	30,909	31,047	31,185	31,322	31,460	31,598	31,736	31,874	31,052
36	340.5	Office Furniture & Equipment	28,002	28,266	28,530	28,795	29,059	29,323	29,587	29,852	29,577	29,837	30,097	30,357	30,618	29,377
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	84,063	85,852	87,640	89,429	91,218	93,138	95,059	96,979	98,900	119,883	98,289	100,668	113,046	96,474
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,979	3,001	3,022	3,044	3,067	3,090	3,113	3,136	3,159	3,182	3,205	3,228	3,251	3,114
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	2,113	4,227	6,340	8,454	10,567	12,718	14,869	17,019	19,170	21,320	23,471	25,622	27,772	14,897
43	346.5	Communication Equipment	1,947	1,947	1,947	1,947	1,947	2,045	2,142	2,240	2,338	2,435	2,533	2,631	2,728	2,217
44	347.5	Miscellaneous Equipment	0	0	240	479	719	958	1,198	1,437	1,677	1,916	2,156	2,395	2,634	1,013
45	348.5	Other Tangible Plant	70	142	214	285	355	425	495	566	636	706	776	847	917	495
46		TOTAL	848,034	857,526	867,017	279,156	288,982	877,148	887,419	897,690	907,056	936,384	923,135	933,859	954,647	804,466
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

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	39,168	39,447	39,725	39,509	39,786	40,063	40,340	40,617	40,894	41,171	41,448	41,725	42,002	40,453
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	64,387	64,682	64,976	65,271	65,566	65,860	66,155	66,449	66,744	67,038	67,333	67,628	67,922	66,155
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	793	802	811	534	542	550	558	566	574	582	590	598	606	623
13	310.2	Power Generation Equipment	42,573	43,593	44,613	29,819	30,766	31,775	32,784	33,793	34,803	35,812	36,821	37,830	38,840	36,448
14	311.2	Pumping Equipment	54,144	54,617	55,090	54,117	54,583	55,050	55,516	55,983	56,084	56,548	57,013	57,478	57,943	55,705
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	776	808	840	873	905	937	969	1,002	1,034	1,066	1,098	1,131	1,163	969
19	311.3	Pumping Equipment	85	89	93	97	101	105	109	113	117	121	125	130	134	109
20	320.3	Water Treatment Equipment	30,543	30,710	30,877	31,044	31,211	31,378	31,545	31,712	31,879	32,046	32,212	32,379	32,546	31,545
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	27	31	35	39	43	47	51	55	59	63	67	71	74	51
25	311.4	Pumping Equipment	0	0	0	2	31	61	90	119	149	178	207	236	266	103
26	330.4	Distr. Reservoirs & Standpipes	60,841	61,485	62,128	62,772	63,415	64,059	64,734	65,410	66,085	66,761	67,436	68,112	68,787	64,771
27	331.4	Transm. & Distribution Mains	365,949	367,641	369,332	371,099	372,865	374,715	376,566	378,416	380,267	382,117	383,968	385,819	387,669	376,648
28	333.4	Services	5,318	5,439	5,560	5,682	5,813	5,944	6,075	6,206	6,337	6,468	6,599	6,730	6,861	6,079
29	334.4	Meters & Meter Installations	33,466	33,817	34,168	34,570	34,972	35,374	35,776	36,178	36,580	36,982	37,383	37,785	38,187	35,788
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	569	573	576	580	584	588	591	595	599	603	606	610	614	591
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	30,220	30,358	30,495	30,633	30,771	30,909	31,047	31,185	31,322	31,460	31,598	31,736	31,938	31,052
36	340.5	Office Furniture & Equipment	28,002	28,266	28,530	28,795	29,059	29,323	29,587	29,852	29,577	29,837	30,097	30,357	30,618	29,377
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	26	200	420	702	104
38	341.5	Transportation Equipment	84,063	85,852	87,640	89,429	91,218	93,138	95,059	96,979	98,900	101,091	103,283	105,661	108,040	95,412
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,979	3,001	3,022	3,044	3,067	3,090	3,113	3,136	3,159	3,182	3,205	3,228	3,251	3,114
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	2,113	4,227	6,340	8,454	10,567	12,718	14,869	17,019	19,170	21,320	23,471	25,622	27,772	14,897
43	346.5	Communication Equipment	1,947	1,947	1,947	1,947	1,947	2,093	2,240	2,386	2,533	2,679	2,825	2,972	3,118	2,352
44	347.5	Miscellaneous Equipment	0	240	479	719	958	1,198	1,437	1,677	1,916	2,156	2,395	2,635	2,874	1,437
45	348.5	Other Tangible Plant	70	105	141	176	211	246	281	316	351	386	422	457	492	281
46		TOTAL	848,034	857,728	867,422	859,203	868,981	879,220	889,492	899,763	909,130	919,693	930,404	941,348	952,419	894,064
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

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	42,002	42,279	42,556	42,833	43,110	43,387	43,664	43,941	44,218	44,495	44,772	45,049	35,262	42,889
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	67,922	68,224	68,526	68,828	69,130	69,432	69,734	70,036	70,338	70,640	70,942	71,244	71,546	69,734
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	606	614	622	630	638	646	654	662	670	678	686	694	702	654
13	310.2	Power Generation Equipment	38,840	39,849	40,858	41,868	42,877	43,886	44,895	45,905	46,914	47,923	48,932	49,942	43,534	44,325
14	311.2	Pumping Equipment	57,943	58,408	58,873	59,338	59,802	60,267	60,732	61,197	61,662	60,783	61,242	61,701	62,159	60,316
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,163	1,195	1,227	1,260	1,292	1,324	1,356	1,389	1,421	1,453	1,485	1,518	1,550	1,356
19	311.3	Pumping Equipment	134	138	142	146	150	154	158	162	166	170	175	179	183	158
20	320.3	Water Treatment Equipment	32,546	32,713	32,880	33,047	33,214	33,381	33,548	33,715	33,882	34,049	34,216	34,216	34,216	33,509
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	67	5
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	74	78	82	86	90	94	98	102	106	110	114	118	121	98
25	311.4	Pumping Equipment	266	295	324	353	383	412	441	470	500	529	558	587	617	441
26	330.4	Distr. Reservoirs & Standpipes	68,787	69,463	70,138	70,814	71,489	72,165	72,840	73,516	74,191	74,867	75,542	76,218	72,455	72,499
27	331.4	Transm. & Distribution Mains	387,669	389,533	391,397	393,262	395,126	396,990	397,425	399,312	401,199	401,656	403,566	405,475	404,138	397,442
28	333.4	Services	6,861	6,992	7,123	7,254	7,385	7,516	7,647	7,778	7,909	8,040	8,171	8,302	8,433	7,647
29	334.4	Meters & Meter Installations	38,187	38,609	39,032	39,454	39,891	40,328	37,633	38,084	38,534	35,852	36,316	36,779	34,111	37,909
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	614	618	621	625	629	632	636	640	644	647	651	655	659	636
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	31,938	32,141	32,343	32,545	32,748	32,950	33,153	33,355	33,557	33,760	33,962	34,165	34,367	33,153
36	340.5	Office Furniture & Equipment	30,618	30,878	31,138	31,398	31,658	31,918	32,179	32,439	32,699	32,959	33,219	33,479	33,740	32,179
37	340.51	Computer Equipment	702	985	1,267	1,574	1,881	2,289	2,714	3,139	3,564	3,989	4,415	4,840	5,834	2,861
38	341.5	Transportation Equipment	108,040	110,689	113,339	151,495	158,345	165,195	171,774	178,353	184,932	191,511	198,090	204,669	211,248	165,206
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,251	3,280	3,309	3,338	3,367	3,397	3,426	3,455	3,484	3,513	3,542	3,571	3,601	3,426
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	27,772	29,923	32,074	769	820	872	923	975	1,027	1,078	1,130	1,181	1,233	7,675
43	346.5	Communication Equipment	3,118	3,265	3,411	3,557	3,704	3,850	3,997	4,143	4,289	4,436	4,582	4,729	4,875	3,997
44	347.5	Miscellaneous Equipment	2,874	3,114	3,353	3,593	3,832	4,072	4,311	4,551	4,790	5,030	5,269	5,509	5,748	4,311
45	348.5	Other Tangible Plant	492	527	562	597	632	667	702	738	773	808	843	878	913	702
46		TOTAL	952,419	963,808	975,198	988,663	1,002,194	1,015,825	1,024,641	1,038,055	1,051,468	1,058,977	1,072,420	1,085,697	1,071,311	1,023,129
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

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	35,262	35,636	36,010	35,099	35,486	35,872	34,973	35,372	30,180	29,347	29,812	30,277	29,456	33,291
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	71,546	71,848	72,150	72,452	72,754	73,056	73,358	73,660	73,962	74,264	74,566	74,868	75,170	73,358
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	702	710	718	726	734	742	750	758	766	775	783	791	799	750
13	310.2	Power Generation Equipment	43,534	44,663	45,792	46,921	48,050	49,179	50,308	51,437	52,566	53,695	54,824	55,953	57,082	50,308
14	311.2	Pumping Equipment	62,159	62,618	63,077	63,535	63,994	64,453	64,911	65,370	65,829	66,287	66,746	67,204	67,663	64,911
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,550	1,582	1,614	1,647	1,679	1,711	1,744	1,776	1,808	1,840	1,873	1,905	1,937	1,744
19	311.3	Pumping Equipment	183	187	191	195	199	203	207	211	216	220	224	228	232	207
20	320.3	Water Treatment Equipment	34,216	34,216	34,216	32,271	30,340	30,535	24,398	24,639	24,880	23,009	23,264	23,519	21,663	27,782
21	339.3	Other Plant & Misc. Equipment	67	133	200	267	333	400	467	533	600	667	733	800	867	467
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	121	125	129	133	137	141	145	149	153	157	161	165	168	145
25	311.4	Pumping Equipment	617	646	675	704	734	763	792	821	851	880	909	938	968	792
26	330.4	Distr. Reservoirs & Standpipes	72,455	73,244	74,033	74,822	75,611	76,400	73,386	74,272	75,159	76,045	76,932	77,818	78,705	75,299
27	331.4	Transm. & Distribution Mains	404,138	406,104	408,069	408,965	410,950	412,934	409,574	411,657	413,741	414,755	416,858	418,961	419,994	412,054
28	333.4	Services	8,433	8,564	8,695	8,826	8,957	9,088	9,219	9,350	9,481	9,612	9,743	9,874	10,005	9,219
29	334.4	Meters & Meter Installations	34,111	34,587	35,064	33,214	33,723	34,232	32,414	32,955	33,496	31,711	32,285	32,858	31,105	33,212
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	659	662	666	670	674	677	681	685	689	692	696	700	704	681
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	34,367	34,569	34,772	34,974	35,177	35,379	35,581	35,784	35,986	36,189	36,391	36,594	36,796	35,581
36	340.5	Office Furniture & Equipment	33,740	34,000	34,260	34,520	34,520	34,520	34,520	34,520	34,520	34,520	34,520	34,520	34,520	34,400
37	340.51	Computer Equipment	5,834	6,849	7,889	8,979	10,109	11,270	12,463	13,681	14,919	16,197	17,495	18,814	20,157	12,666
38	341.5	Transportation Equipment	211,248	218,099	224,949	231,799	238,650	245,500	252,350	259,201	266,051	272,901	279,752	286,602	293,452	252,350
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,601	3,630	3,659	3,688	3,717	3,746	3,775	3,804	3,834	3,863	3,892	3,921	3,950	3,775
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	1,233	1,285	1,336	1,388	1,440	1,491	1,543	1,594	1,646	1,698	1,749	1,801	1,852	1,543
43	346.5	Communication Equipment	4,875	5,021	5,168	5,314	5,461	5,607	5,753	5,900	6,046	6,193	6,339	6,485	6,632	5,753
44	347.5	Miscellaneous Equipment	5,748	5,988	6,227	6,467	6,706	6,946	7,185	7,425	7,664	7,904	8,143	8,383	8,622	7,185
45	348.5	Other Tangible Plant	913	948	983	1,019	1,054	1,089	1,124	1,159	1,194	1,229	1,264	1,300	1,335	1,124
46		TOTAL	1,071,311	1,085,914	1,100,543	1,108,595	1,121,186	1,135,935	1,131,623	1,146,714	1,156,236	1,164,648	1,179,952	1,195,277	1,203,833	1,138,597
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

Ocala Oaks

Schedule: A-10

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM 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	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		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	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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.	Account Name	(1) Prior Year	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Ocala Oaks

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Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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.

Historical [ X ] Projected [ ]

Line No.	Acct No.	(1) Account Name	(2) - (14)												(15) Average Balance		
			Prior Year NA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec	
1		INTANGIBLE PLANT															
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	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  
 Ocala Oaks  
 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	(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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	361.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	361.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Ocala Oaks

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

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 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	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		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

Ocala Oaks  
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
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance	538,609	NA
	1993		
2	Additions	9,600	NA
3	Adjustments	0	NA
4	12/31/93 Balance	548,209	NA
	1994		
5	Additions	5,100	NA
6	Adjustments	0	NA
7	12/31/94 Balance	553,309	NA
	1995		
8	Additions	125,577	NA
9	Adjustments	0	NA
10	12/31/95 Balance	678,886	NA
	1996		
11	Additions	12,870	NA
12	Adjustments	0	NA
13	12/31/96 Balance	691,756	NA
	1997		
14	Additions	22,790	NA
15	Adjustments	0	NA
16	12/31/97 Balance	714,546	NA
	1998		
17	Additions	27,925	NA
18	Adjustments	0	NA
19	12/31/98 Balance	742,471	NA
	1999		
20	Additions	0	NA
21	Adjustments	0	NA
22	12/31/99 Balance	742,471	NA

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

Florida Public Service Commission

Ocala Oaks

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	1,060	NA
24 Adjustments	0	NA
25 12/31/00 Balance	743,531	NA
2001		
26 Additions	67,986	NA
27 Adjustments	0	NA
28 12/31/01 Balance	811,517	NA
2002		
29 Additions	6,060	NA
30 Adjustments	0	NA
31 12/31/02 Balance	817,577	NA
2003		
32 Additions	1,210	NA
33 Adjustments	0	NA
34 12/31/03 Balance	818,787	NA
2004		
35 Additions	9,470	NA
36 Adjustments	0	NA
37 12/31/04 Balance	813,557	NA
2005		
38 Additions	20,980	NA
39 Adjustments	0	NA
40 12/31/05 Balance	834,537	NA
2006		
41 Additions	24,309	NA
42 Adjustments	0	NA
43 12/31/06 Balance	858,846	NA
2007		
44 Additions	23,852	NA
45 Adjustments	0	NA
46 12/31/07 Balance	882,698	NA

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

Schedule: A-12  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

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			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Amount		(5) %	(7) Amount		(8) %	(10) Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	796,516	0.00%	0	808,273	0.00%	0	828,564	0.00%	0
2	Meter Fees	13,502	0.00%	0	20,861	0.00%	0	25,837	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	810,017		0	829,134		0	854,401		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	14,536	0.00%	0	14,536	0.00%	0	14,536	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	14,536		0	14,536		0	14,536		0
12	Total Water CIAC	824,553		0	843,670		0	868,937		0
<b>SEWER</b>										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	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	0		0	0		0	0		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	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification  
 Test Year Average balance  
 Ocala Oaks  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	790,661	791,951	792,381	792,811	793,671	797,111	797,971	797,971	798,401	799,261	800,121	800,981	801,411	796,516
2	Meter Fees	8,360	8,890	9,450	9,780	10,210	11,240	13,050	15,490	16,740	17,400	17,830	18,490	18,590	13,502
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	799,021	800,841	801,831	802,591	803,881	808,351	811,021	813,461	815,141	816,661	817,951	819,471	820,001	810,017
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
12	Total Water CIAC	813,557	815,377	816,367	817,127	818,417	822,887	825,557	827,997	829,677	831,197	832,487	834,007	834,537	824,553
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 Ocala Oaks  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	790,661	791,951	792,381	792,811	793,671	797,111	797,971	797,971	798,401	799,261	800,121	800,981	801,411	796,516
2	Meter Fees	8,360	8,890	9,450	9,780	10,210	11,240	13,050	15,490	16,740	17,400	17,830	18,490	18,590	13,502
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	799,021	800,841	801,831	802,591	803,881	808,351	811,021	813,461	815,141	816,661	817,951	819,471	820,001	810,017
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
12	Total Water CIAC	813,557	815,377	816,367	817,127	818,417	822,887	825,557	827,997	829,677	831,197	832,487	834,007	834,537	824,553
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	801,411	801,841	801,841	803,131	803,561	803,561	809,167	809,167	809,167	814,774	814,774	814,774	820,380	808,273
2	Meter Fees	18,590	18,920	18,920	19,450	19,550	20,010	21,317	21,317	21,317	22,623	22,623	22,623	23,930	20,861
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	820,001	820,761	820,761	822,581	823,111	823,571	830,484	830,484	830,484	837,397	837,397	837,397	844,310	829,134
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
12	Total Water CIAC	834,537	835,297	835,297	837,117	837,647	838,107	845,020	845,020	845,020	851,933	851,933	851,933	858,846	843,670
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 Ocala Oaks  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	820,380	820,380	820,380	825,216	825,216	825,216	830,052	830,052	830,052	834,888	834,888	834,888	839,724	828,564
2	Meter Fees	23,930	23,930	23,930	25,057	25,057	25,057	26,184	26,184	26,184	27,311	27,311	27,311	28,438	25,837
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	844,310	844,310	844,310	850,273	850,273	850,273	856,236	856,236	856,236	862,199	862,199	862,199	868,162	854,401
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
12	Total Water CIAC	858,846	858,846	858,846	864,809	864,809	864,809	870,772	870,772	870,772	876,735	876,735	876,735	882,698	868,937
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

**Ocala Oaks**

**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
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance	538,609	NA
	1993		
2	Additions	9,600	NA
3	Adjustments	0	NA
4	12/31/93 Balance	548,209	NA
	1994		
5	Additions	5,100	NA
6	Adjustments	0	NA
7	12/31/94 Balance	553,309	NA
	1995		
8	Additions	125,577	NA
9	Adjustments	0	NA
10	12/31/95 Balance	678,886	NA
	1996		
11	Additions	12,870	NA
12	Adjustments	0	NA
13	12/31/96 Balance	691,756	NA
	1997		
14	Additions	22,790	NA
15	Adjustments	0	NA
16	12/31/97 Balance	714,546	NA
	1998		
17	Additions	27,925	NA
18	Adjustments	0	NA
19	12/31/98 Balance	742,471	NA
	1999		
20	Additions	0	NA
21	Adjustments	0	NA
22	12/31/99 Balance	742,471	NA

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

Florida Public Service Commission

Ocala Oaks  
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	1,060	NA
24	Adjustments	0	NA
25	12/31/00 Balance	<u>743,531</u>	<u>NA</u>
	2001		
26	Additions	67,986	NA
27	Adjustments	0	NA
28	12/31/01 Balance	<u>811,517</u>	<u>NA</u>
	2002		
29	Additions	6,060	NA
30	Adjustments	0	NA
31	12/31/02 Balance	<u>817,577</u>	<u>NA</u>
	2003		
32	Additions	1,210	NA
33	Adjustments	0	NA
34	12/31/03 Balance	<u>818,787</u>	<u>NA</u>
	2004		
35	Additions	9,470	NA
36	Adjustments	0	NA
37	12/31/04 Balance	<u>813,557</u>	<u>NA</u>
	2005		
38	Additions	20,980	NA
39	Adjustments	(391,007)	NA
40	12/31/05 Balance	<u>443,530</u>	<u>NA</u>
	2006		
41	Additions	29,008	NA
42	Adjustments	0	NA
43	12/31/06 Balance	<u>472,539</u>	<u>NA</u>
	2007		
44	Additions	29,057	NA
45	Adjustments	0	NA
46	12/31/07 Balance	<u>501,595</u>	<u>NA</u>

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-14

Ocala Oaks

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 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) (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
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	422,491	0.00%	0	450,477	0.00%	0	478,353	0.00%	0
2	Meter Fees	1,872	0.00%	0	2,647	0.00%	0	3,421	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	424,363		0	453,124		0	481,774		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	4,446	0.00%	0	4,828	0.00%	0	5,210	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	4,446		0	4,828		0	5,210		0
12	Total Water	428,809		0	457,951		0	486,984		0
<b>SEWER</b>										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	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	0		0	0		0	0		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	0		0	0		0	0		0

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	408,461	410,790	413,119	415,450	417,784	420,127	422,474	424,820	427,167	429,517	431,870	434,225	436,581	422,491
2	Meter Fees	1,538	1,579	1,623	1,668	1,716	1,768	1,828	1,900	1,978	2,058	2,141	2,227	2,313	1,872
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	409,999	412,369	414,742	417,119	419,500	421,895	424,302	426,720	429,145	431,575	434,010	436,451	438,894	424,363
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	4,254	4,286	4,318	4,350	4,382	4,414	4,446	4,477	4,509	4,541	4,573	4,605	4,637	4,446
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	4,254	4,286	4,318	4,350	4,382	4,414	4,446	4,477	4,509	4,541	4,573	4,605	4,637	4,446
12	Total Water	414,254	416,655	419,061	421,469	423,881	426,309	428,747	431,197	433,654	436,116	438,583	441,056	443,530	428,809
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Ocala Oaks  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	408,461	410,790	413,119	415,450	417,784	420,127	422,474	424,820	427,167	429,517	431,870	434,225	436,581	422,491
2	Meter Fees	1,538	1,579	1,623	1,668	1,716	1,768	1,828	1,900	1,978	2,058	2,141	2,227	2,313	1,872
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	409,999	412,369	414,742	417,119	419,500	421,895	424,302	426,720	429,145	431,575	434,010	436,451	438,894	424,363
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	4,254	4,286	4,318	4,350	4,382	4,414	4,446	4,477	4,509	4,541	4,573	4,605	4,637	4,446
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	4,254	4,286	4,318	4,350	4,382	4,414	4,446	4,477	4,509	4,541	4,573	4,605	4,637	4,446
12	Total Water	414,254	416,655	419,061	421,469	423,881	426,309	428,747	431,197	433,654	436,116	438,583	441,056	443,530	428,809
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	436,581	438,887	441,195	443,503	445,815	448,136	450,460	452,783	455,108	457,436	459,766	462,099	464,432	450,477
2	Meter Fees	2,313	2,354	2,398	2,443	2,490	2,542	2,603	2,675	2,752	2,833	2,915	3,001	3,087	2,647
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	438,894	441,241	443,592	445,946	448,305	450,678	453,062	455,458	457,861	460,269	462,681	465,100	467,520	453,124
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	4,637	4,669	4,700	4,732	4,764	4,796	4,828	4,860	4,892	4,923	4,955	4,987	5,019	4,828
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	4,637	4,669	4,700	4,732	4,764	4,796	4,828	4,860	4,892	4,923	4,955	4,987	5,019	4,828
12	Total Water	443,530	445,910	448,293	450,679	453,069	455,474	457,890	460,318	462,752	465,192	467,637	470,087	472,539	457,951
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	464,432	466,743	469,054	471,367	473,682	476,007	478,335	480,663	482,992	485,324	487,658	489,994	492,332	478,353
2	Meter Fees	3,087	3,128	3,172	3,218	3,265	3,317	3,377	3,449	3,527	3,607	3,690	3,776	3,862	3,421
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	467,520	469,871	472,226	474,584	476,947	479,324	481,713	484,112	486,519	488,931	491,348	493,770	496,194	481,774
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	5,019	5,051	5,083	5,115	5,146	5,178	5,210	5,242	5,274	5,306	5,338	5,369	5,401	5,210
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	5,019	5,051	5,083	5,115	5,146	5,178	5,210	5,242	5,274	5,306	5,338	5,369	5,401	5,210
12	Total Water	472,539	474,922	477,309	479,699	482,093	484,503	486,923	489,354	491,793	494,237	496,685	499,139	501,595	486,984
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0



**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Ocala Oaks**

**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.

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<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.32%	#N/A

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**

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Ocala Oaks

Schedule: A-17

## Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 &amp; 2007

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

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

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
<b>Balance Sheet Accounts</b>				
<b>For All Systems:</b>				
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	<b>TOTAL CURRENT ASSETS</b>	<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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<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>
<b>Allocation for this System:</b> Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	4.818%	4.818%	4.818%
15	Assets Allocated - Water (line 7 x line 14)	104,393	103,985	131,430
16	Liabilities Allocated - Water (line 12 x line 14)	31,194	65,252	73,605
17	Allocation Percentage - Sewer	0.000%	0.000%	0.000%
18	Assets Allocated - Sewer (line 7 x line 17)	0	0	0
19	Liabilities Allocated - Sewer (line 12 x line 17)	0	0	0
<b>Direct Assignment of CWC Accounts:</b>				
Deferred Rate Case Expense				
20	Water	14,548	47,242	104,866
21	Sewer	0	0	0
Other Regulatory Assets				
22	Water	0	0	0
23	Sewer	0	0	0
Other Deferred Debits				
24	Water	18,404	16,599	11,524
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	<b>Water</b> (Lines 15-16+20+22+24)	<u>106,151</u>	<u>102,574</u>	<u>174,215</u>
27	<b>Sewer</b> (Lines 18-19+21+23+25)	<u>0</u>	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

Schedule: A-18  
 Page: 1 of 3  
 Preparer: Robert M. Griffin

Line No	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ended: 2006  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ended: 2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

Schedule: A-19  
 Page: 1 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>37,923,118</b>	<b>38,014,884</b>	<b>38,068,340</b>	<b>38,085,855</b>	<b>38,240,950</b>	<b>38,286,681</b>	<b>38,258,591</b>	<b>38,251,271</b>	<b>38,056,897</b>	<b>38,156,288</b>	<b>41,550,240</b>	<b>41,461,982</b>	<b>45,038,257</b>	<b>39,184,104</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,811,707</b>	<b>2,457,893</b>	<b>2,573,223</b>	<b>2,043,541</b>	<b>2,565,496</b>	<b>2,493,331</b>	<b>3,453,784</b>	<b>3,967,169</b>	<b>4,344,001</b>	<b>4,488,373</b>	<b>1,770,365</b>	<b>3,960,377</b>	<b>2,307,638</b>	<b>3,018,223</b>
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,755,047</b>	<b>15,728,416</b>	<b>15,739,467</b>	<b>15,744,886</b>	<b>15,704,122</b>	<b>15,930,246</b>	<b>15,663,338</b>	<b>15,601,260</b>	<b>15,581,164</b>	<b>15,849,010</b>	<b>15,843,229</b>	<b>15,872,932</b>	<b>15,358,459</b>	<b>15,720,890</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>56,504,172</b>	<b>56,215,493</b>	<b>56,395,330</b>	<b>55,888,582</b>	<b>56,524,868</b>	<b>56,724,558</b>	<b>57,375,713</b>	<b>57,819,700</b>	<b>57,982,061</b>	<b>58,493,670</b>	<b>59,163,834</b>	<b>61,295,290</b>	<b>62,704,354</b>	<b>57,929,817</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ended 2006  
 Historical [ ] Projected [ X ]

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

Schedule: A-19  
 Page: 2 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance	
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	
2	Preferred Stock Issued														0	
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295	
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)	
5	Other Equity Capital														0	
6	<b>TOTAL EQUITY CAPITAL</b>	<b>45,038,257</b>	<b>45,221,891</b>	<b>46,579,358</b>	<b>47,500,523</b>	<b>46,990,586</b>	<b>47,991,646</b>	<b>48,878,027</b>	<b>49,883,363</b>	<b>50,699,409</b>	<b>50,408,369</b>	<b>30,560,103</b>	<b>31,863,156</b>	<b>34,100,461</b>	<b>44,285,781</b>	
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,163,348</b>	<b>20,163,348</b>	<b>22,733,641</b>	<b>4,850,795</b>
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110	
9	Accts & Int Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212	
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094	
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129	
12	Accrued Interest	17,385	13,635	13,056	12,566	5,666	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193	
13	Accrued Dividends														0	
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963	
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,307,638</b>	<b>2,593,229</b>	<b>2,146,660</b>	<b>633,089</b>	<b>2,735,945</b>	<b>2,885,595</b>	<b>2,461,594</b>	<b>2,587,229</b>	<b>2,584,291</b>	<b>3,594,090</b>	<b>3,172,097</b>	<b>2,561,097</b>	<b>4,105,565</b>	<b>2,643,701</b>	
16	Other Deferred Credits & Oper Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806	
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)	
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)	
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,358,459</b>	<b>15,325,624</b>	<b>15,271,661</b>	<b>15,564,758</b>	<b>15,532,284</b>	<b>15,473,344</b>	<b>15,265,605</b>	<b>15,188,543</b>	<b>15,111,481</b>	<b>15,238,339</b>	<b>15,160,680</b>	<b>15,083,022</b>	<b>15,209,283</b>	<b>15,291,006</b>	
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>62,704,354</b>	<b>63,140,744</b>	<b>63,997,679</b>	<b>63,698,369</b>	<b>65,258,815</b>	<b>66,350,585</b>	<b>66,605,227</b>	<b>67,659,135</b>	<b>68,395,181</b>	<b>69,240,798</b>	<b>69,056,228</b>	<b>69,670,621</b>	<b>76,148,948</b>	<b>67,071,283</b>	



Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

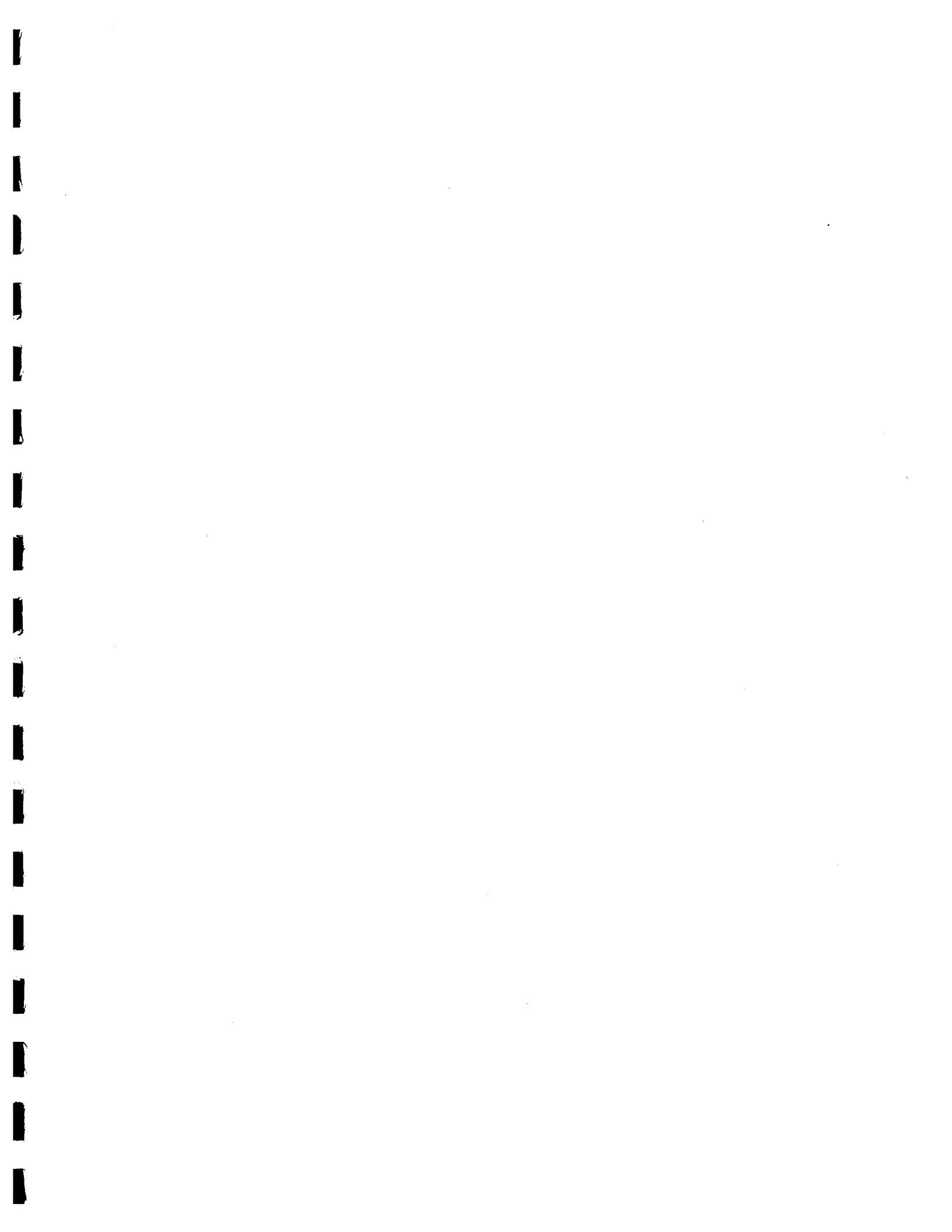
Ocala Oaks  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical: [ ] Projected [ X ]

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

Schedule: A-19  
 Page: 3 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892







**Ocala Oaks**  
**NET OPERATING INCOME**

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## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Ocala Oaks  
 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	21,380	NA	
3	TOTAL	21,380	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	(9,568)	NA	
7	Salaries & Wages - Officers, Exec.	(740)	NA	
8	Employee Pensions & Benefits	(1,214)	NA	
9	Purchased Water / Sewer Treatment	(9,069)	NA	
10	Sludge Removal Expense	0	NA	
11	Purchased Power	9,210	NA	
12	Fuel for Purchased Power	(2,213)	NA	
13	Chemicals	1,250	NA	
14	Materials & Supplies	5,369	NA	
15	Contractual Services - Engineering	1,322	NA	
16	Contractual Services - Accounting	(1,893)	NA	
17	Contractual Services - Legal	(18,686)	NA	
18	Contractual Services - Mgmt. Fees	(26,912)	NA	
19	Contractual Services - Testing	4,049	NA	
20	Contractual Services - Other	(4,990)	NA	
21	Rental of Building/Real Prop.	(589)	NA	
22	Rental of Equipment	(4)	NA	
23	Transportation Expenses	(14,897)	NA	
24	Insurance - Vehicle	(1,000)	NA	
25	Insurance - General Liability	1,207	NA	
26	Insurance - Workman's Comp.	(1,095)	NA	
27	Insurance - Other	(732)	NA	
28	Advertising Expense	(231)	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	0	NA	
30	Reg. Comm. Exp. - Rate Case Other	0	NA	
31	Bad Debt Expense	(432)	NA	
32	Miscellaneous Expense	49,865	NA	
33	Non-recurring 2005 Bonus True-up	575	NA	
34	Purchased Power Rate Increase Pass Through	1,655	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	44	NA	
36	TOTAL	(19,720)	NA	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	34,878	NA	
40	CIAC amortization adjusted for additional contributions	268	NA	
41	TOTAL	35,146	NA	
42				

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

## Ocala Oaks

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		0	NA	
45	-	0	NA	
46	TOTAL	<u>0</u>	<u>NA</u>	
47				
48	E. TAXES OTHER THAN INCOME TAX			
49	1. RAF on revenue from customer growth and rate index	962	NA	B-15
50	2. Payroll tax adjustment	(806)	NA	
51	3. Property taxes associated with plant additions	636	NA	
52	4. Property Tax adjustment for Future Use plant	<u>0</u>	<u>NA</u>	
53	TOTAL	<u>792</u>	<u>NA</u>	
54				
55	F. INCOME TAXES			
56	1. Income tax impact of the adjustments to per book income	<u>(3,473)</u>	<u>NA</u>	C-1
57	TOTAL	<u>(3,473)</u>	<u>NA</u>	
58				
59	TOTAL INCOME ADJUSTMENTS	<u><u>34,126</u></u>	<u><u>NA</u></u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Ocala Oaks  
 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	12,561	NA	
3	TOTAL	12,561	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	28,308	NA	
7	Salaries & Wages - Officers, Exec.	(1,040)	NA	
8	Employee Pensions & Benefits	8,905	NA	
9	Purchased Water / Sewer Treatment	4,916	NA	
10	Sludge Removal Expense	0	NA	
11	Purchased Power	5,185	NA	
12	Fuel for Purchased Power	73	NA	
13	Chemicals	796	NA	
14	Materials & Supplies	2,990	NA	
15	Contractual Services - Engineering	72	NA	
16	Contractual Services - Accounting	592	NA	
17	Contractual Services - Legal	(137)	NA	
18	Contractual Services - Mgmt. Fees	4,872	NA	
19	Contractual Services - Testing	684	NA	
20	Contractual Services - Other	1,987	NA	
21	Rental of Building/Real Prop.	319	NA	
22	Rental of Equipment	24	NA	
23	Transportation Expenses	2,837	NA	
24	Insurance - Vehicle	106	NA	
25	Insurance - General Liability	421	NA	
26	Insurance - Workman's Comp.	43	NA	
27	Insurance - Other	192	NA	
28	Advertising Expense	16	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	0	NA	
30	Reg. Comm. Exp. - Rate Case Other	0	NA	
31	Bad Debt Expense	(5,213)	NA	
32	Miscellaneous Expense	12,496	NA	
33	Non-recurring 2005 Bonus True-up	592	NA	
34	Purchased Power Rate Increase Pass Through	1,705	NA	
35	Contractual Services - Other	14,087	NA	
36	Reg. Comm. Exp. - Rate Case Amort.	32,381	NA	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(1,264)	NA	
38	TOTAL	116,948	NA	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	22,168	NA	
42	CIAC amortization adjusted for additional contributions	(48)	NA	
43	TOTAL	22,120	NA	
44				
45	D. AMORTIZATION			
46	-	0	NA	
47	-	0	NA	
48	TOTAL	0	NA	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	565	NA	
52	2. Payroll tax adjustment	2,307	NA	
53	3. Property taxes associated with plant additions	3,962	NA	
54	4. Property Tax adjustment for Future Use plant	0	NA	
55	TOTAL	6,834	NA	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(53,366)	NA	C-1
59	TOTAL	(53,366)	NA	
60				
61	TOTAL INCOME ADJUSTMENTS	105,097	NA	



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Ocala Oaks  
 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	<u>425,372</u>	NA	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>6,282</u>	NA	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>19,142</u>	NA	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	514,779	NA	
12	Plus Required Revenue Adjustment	<u>425,372</u>	NA	
13	Rate Year Revenue at Proposed Rates	940,150	NA	
14				
15	Less Operating Expenses Before Income Taxes	(757,879)	NA	
16	Less Interest Expense	(36,620)	NA	
17	Taxable Income	<u>145,651</u>	NA	
18	Income Tax at Composite Rate of	38.58% 56,185	NA	
19	Less Income Tax at Present Rates	114,531	NA	
20				
21	Income Tax Adjustment	<u>170,716</u>	NA	

Test Year Operating Revenues

Florida Public Service Commission

Ocala Oaks

Schedule:

B-4

Docket No. 060368-WS

Page:

1 of 1

Schedule Year Ended: 12/31/05

Preparer:

Jack Schreyer

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues			Account No. and Description	Revenues		
1	<b>WATER SALES</b>				<b>SEWER SALES</b>			
2	460	Unmetered Water Revenue			521.1	Flat Rate - Residential	NA	
3	461.1	Metered - Residential	475,438		521.2	Flat Rate - Commercial		
4	461.2	Metered - Commercial	0		521.3	Flat Rate - Industrial		
5	461.3	Metered - Industrial			521.4	Flat Rate - Public Authorities		
6	461.4	Metered - Public Authorities			521.5	Flat Rate - Multi-Family		
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other		
8	462.1	Public Fire Protection	0		522.1	Measured - Residential	NA	
9	462.2	Private Fire Protection			522.2	Measured - Commercial	NA	
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	NA	
13	467	Interdepartmental Sales			523	Other Sales - Public Authorities		
14	475	Unbilled Revenues	0		524	Revenues From Other Systems		
15					525	Interdepartmental Sales		
16					526	Effluent		
17					527	Unbilled Revenues	NA	
18	TOTAL WATER SALES		475,438		TOTAL SEWER SALES		0	
19								
20	<b>OTHER WATER REVENUES</b>				<b>OTHER SEWER REVENUES</b>			
21	470	Forfeited Discounts			531	Sale Of Sludge		
22	471	Misc. Service Revenues	5,400		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	0		536	Other Sewer Revenues	0	
26	TOTAL OTHER WATER REVENUES		5,400		TOTAL OTHER SEWER REVENUES		0	
27								
28	TOTAL WATER OPERATING REVENUES		480,838		TOTAL SEWER OPERATING REVENUES		0	

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

Florida Public Service Commission

Ocala Oaks  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005, 2006, 2007  
 Historical [ X ] Projected [ X ]

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	103,456	0	103,456	93,887	(9,568)	575	94,462	122,770	28,308	592	123,362	
2	603 Salaries & Wages - Officers, Exec.	3,593	0	3,593	2,853	(740)	0	2,853	1,814	(1,040)	0	1,814	
3	604 Employee Pensions & Benefits	30,228	0	30,228	29,014	(1,214)	0	29,014	37,919	8,905	0	37,919	
4	610 Purchased Water	32,720	0	32,720	23,651	(9,069)	0	23,651	28,568	4,916	0	28,568	
5	615 Purchased Power	36,918	0	36,918	46,128	9,210	1,655	47,783	52,968	5,185	1,705	54,673	
6	616 Fuel for Purchased Power	2,659	0	2,659	447	(2,213)	0	447	520	73	0	520	
7	618 Chemicals	6,163	0	6,163	7,414	1,250	0	7,414	8,210	796	0	8,210	
8	620 Materials & Supplies	11,423	0	11,423	16,792	5,369	0	16,792	19,782	2,990	0	19,782	
9	631 Contractual Services - Engineering	1,677	0	1,677	2,999	1,322	0	2,999	3,070	72	0	3,070	
10	632 Contractual Services - Accounting	11,240	0	11,240	9,347	(1,893)	0	9,347	9,939	592	0	9,939	
11	633 Contractual Services - Legal	(2,071)	2,097	26	(18,660)	(18,686)	0	(18,660)	(18,798)	(137)	0	(18,798)	
12	634 Contractual Services - Mgmt. Fees	58,630	0	58,630	31,718	(26,912)	0	31,718	36,590	4,872	0	36,590	
13	635 Contractual Services - Testing	22,219	0	22,219	26,269	4,049	0	26,269	26,952	684	0	26,952	
14	636 Contractual Services - Other	51,698	0	51,698	46,708	(4,990)	0	46,708	48,695	1,987	14,087	62,782	
15	641 Rental of Building/Real Prop.	2,126	0	2,126	1,537	(589)	0	1,537	1,856	319	0	1,856	
16	642 Rental of Equipment	153	0	153	149	(4)	0	149	173	24	0	173	
17	650 Transportation Expenses	25,081	631	25,712	10,815	(14,897)	0	10,815	13,652	2,837	0	13,652	
18	656 Insurance - Vehicle	1,735	0	1,735	735	(1,000)	0	735	841	106	0	841	
19	657 Insurance - General Liability	3,274	0	3,274	4,481	1,207	0	4,481	4,902	421	0	4,902	
20	658 Insurance - Workman's Comp.	1,719	0	1,719	624	(1,095)	0	624	667	43	0	667	
21	659 Insurance - Other	2,396	0	2,396	1,664	(732)	0	1,664	1,857	192	0	1,857	
22	660 Advertising Expense	309	0	309	78	(231)	0	78	94	16	0	94	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	32,381	32,381	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	6,878	8,082	14,960	14,528	(432)	0	14,528	9,315	(5,213)	0	9,315	
26	675 Miscellaneous Expense	7,279	3,174	10,452	60,317	49,865	44	60,361	72,858	12,496	(1,264)	71,594	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>421,504</b>	<b>13,984</b>	<b>435,488</b>	<b>413,493</b>	<b>(21,994)</b>	<b>2,274</b>	<b>415,768</b>	<b>485,213</b>	<b>69,446</b>	<b>47,502</b>	<b>532,715</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	2005 Feb	2005 Mar	2005 Apr	2005 May	2005 Jun	2005 Jul	2005 Aug	2005 Sep	2005 Oct	2005 Nov	2005 Dec	2005 Total	Per Books Annual
1	601 Salaries & Wages - Employees	4,168	5,035	12,459	8,083	7,932	7,840	9,961	8,836	12,097	7,292	7,850	11,903	103,456	
2	603 Salaries & Wages - Officers, Exec.	0	272	723	439	422	550	458	272	592	383	443	(962)	3,593	
3	604 Employee Pensions & Benefits	2,739	2,928	3,994	3,348	3,622	2,080	1,813	2,210	2,849	1,337	2,847	463	30,228	
4	610 Purchased Water	0	0	7,111	2,638	2,365	4,385	2,930	0	5,033	1,848	2,659	3,751	32,720	
5	615 Purchased Power	2,338	2,545	3,921	2,883	2,970	3,426	3,161	2,794	3,273	3,058	2,771	3,778	36,918	
6	616 Fuel for Purchased Power	170	429	78	16	1,659	118	110	0	30	11	16	22	2,659	
7	618 Chemicals	512	6	797	552	278	937	320	319	822	695	288	637	6,163	
8	620 Materials & Supplies	0	0	419	(734)	547	292	1,059	3,558	2,663	2,183	127	1,310	11,423	
9	631 Contractual Services - Engineering	0	0	69	26	23	42	28	0	389	358	366	376	1,677	
10	632 Contractual Services - Accounting	130	278	1,055	566	537	2,771	945	625	1,601	651	919	1,161	11,240	
11	633 Contractual Services - Legal	0	0	(2,091)	2	2	3	2	0	4	1	2	3	(2,071)	
12	634 Contractual Services - Mgmt. Fees	0	2,714	7,047	4,772	5,252	5,713	5,019	4,646	5,030	5,163	6,719	6,554	58,630	
13	635 Contractual Services - Testing	440	400	2,936	3,424	1,562	451	2,191	1,202	2,971	2,921	2,411	1,309	22,219	
14	636 Contractual Services - Other	3,579	5,387	7,239	4,778	5,026	3,257	3,752	2,780	5,702	3,249	3,080	3,870	51,698	
15	641 Rental of Building/Real Prop.	0	0	462	171	154	285	190	0	327	120	173	244	2,126	
16	642 Rental of Equipment	0	0	33	12	11	21	14	0	24	9	12	18	153	
17	650 Transportation Expenses	0	1,357	2,965	1,960	2,039	2,347	2,542	1,685	3,120	2,377	2,793	1,895	25,081	
18	656 Insurance - Vehicle	0	110	223	152	148	180	157	110	190	140	153	171	1,735	
19	657 Insurance - General Liability	0	208	422	287	279	340	295	207	359	265	289	322	3,274	
20	658 Insurance - Workman's Comp.	0	156	156	156	156	156	156	156	156	157	157	157	1,719	
21	659 Insurance - Other	0	152	309	210	204	249	217	152	263	194	212	236	2,396	
22	660 Advertising Expense	0	0	24	9	8	14	10	0	17	6	9	213	309	
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	3,526	888	4	42	1,822	457	47	(94)	81	30	15	60	6,878	
26	675 Miscellaneous Expense	27	0	1,583	750	477	844	578	201	1,030	434	513	841	7,279	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>17,629</b>	<b>22,865</b>	<b>51,939</b>	<b>34,544</b>	<b>37,493</b>	<b>36,760</b>	<b>35,956</b>	<b>29,659</b>	<b>48,620</b>	<b>32,882</b>	<b>34,824</b>	<b>38,332</b>	<b>421,504</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Ocala Oaks  
 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.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Forecast Annual	
1	601 Salaries & Wages - Employees	6,706	5,762	7,138	7,234	8,258	9,023	9,274	8,680	7,966	8,392	8,345	7,109	93,887	
2	603 Salaries & Wages - Officers, Exec.	447	325	(262)	346	339	347	348	211	200	210	207	136	2,853	
3	604 Employee Pensions & Benefits	2,243	2,365	3,184	2,708	2,575	1,561	1,812	2,571	2,516	2,557	2,549	2,373	29,014	
4	610 Purchased Water	2,557	704	1,113	1,047	935	1,057	1,070	3,317	3,144	3,310	3,255	2,142	23,651	
5	615 Purchased Power	3,697	3,153	3,765	4,232	7,110	4,582	4,607	3,114	3,154	2,979	2,969	2,765	46,128	
6	616 Fuel for Purchased Power	131	4	7	6	6	196	6	20	19	20	19	13	447	
7	618 Chemicals	690	535	719	545	791	1,072	668	482	487	498	497	429	7,414	
8	620 Materials & Supplies	748	2,558	2,223	2,691	810	317	2,071	1,110	1,125	1,066	1,063	1,010	16,792	
9	631 Contractual Services - Engineering	365	347	351	350	349	350	350	112	112	108	107	97	2,999	
10	632 Contractual Services - Accounting	591	1,480	959	951	506	953	954	641	644	601	595	473	9,347	
11	633 Contractual Services - Legal	2	1	1	1	1	1	1	3	2	3	3	(18,677)	(18,660)	
12	634 Contractual Services - Mgmt. Fees	4,350	3,970	3,837	3,647	4,126	4,216	2,067	1,204	1,141	1,201	1,181	777	31,718	
13	635 Contractual Services - Testing	1,231	1,017	588	9,151	1,971	1,242	1,378	2,004	2,027	1,928	1,923	1,808	26,269	
14	636 Contractual Services - Other	3,280	2,790	3,327	3,237	3,102	3,196	3,990	4,939	4,973	4,765	4,746	4,363	46,708	
15	641 Rental of Building/Real Prop.	166	46	72	68	61	69	70	215	204	215	211	139	1,537	
16	642 Rental of Equipment	12	3	5	5	4	43	5	16	15	16	15	10	149	
17	650 Transportation Expenses	2,365	1,875	1,909	1,075	169	290	362	606	574	604	594	391	10,815	
18	656 Insurance - Vehicle	93	62	69	68	66	68	68	53	50	53	52	34	735	
19	657 Insurance - General Liability	623	558	571	569	565	569	569	100	95	100	98	65	4,481	
20	658 Insurance - Workman's Comp.	90	89	89	89	89	89	89	0	0	0	0	0	624	
21	659 Insurance - Other	221	179	188	186	184	186	187	73	69	73	72	47	1,664	
22	660 Advertising Expense	8	2	4	3	3	3	4	11	10	11	11	7	78	
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	41	11	18	17	10,132	(758)	484	909	923	923	922	904	14,528	
26	675 Miscellaneous Expense	599	193	367	80	185	258	219	11,975	12,205	11,489	11,479	11,268	60,317	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>31,257</b>	<b>28,030</b>	<b>30,241</b>	<b>38,307</b>	<b>42,338</b>	<b>28,930</b>	<b>30,653</b>	<b>42,363</b>	<b>41,655</b>	<b>41,122</b>	<b>40,913</b>	<b>17,685</b>	<b>413,493</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Ocala Oaks  
 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.	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	Dec	2007 Annual	Total Budgeted
1	601 Salaries & Wages - Employees	10,837	8,922	9,345	9,277	9,161	9,287	9,300	11,621	11,442	11,614	11,557	10,408	122,770	
2	603 Salaries & Wages - Officers, Exec.	196	54	85	80	72	81	82	254	241	254	250	164	1,814	
3	604 Employee Pensions & Benefits	2,971	3,084	4,010	3,478	3,325	2,186	2,468	3,348	3,285	3,331	3,321	3,112	37,919	
4	610 Purchased Water	3,089	850	1,345	1,265	1,130	1,277	1,292	4,006	3,797	3,998	3,931	2,587	28,568	
5	615 Purchased Power	4,253	3,609	4,314	4,847	8,132	5,246	5,274	3,596	3,641	3,442	3,429	3,184	52,968	
6	616 Fuel for Purchased Power	151	5	8	8	7	225	8	24	23	24	23	15	520	
7	618 Chemicals	767	584	788	599	864	1,168	731	547	552	565	562	482	8,210	
8	620 Materials & Supplies	884	3,010	2,614	3,166	953	375	2,438	1,310	1,327	1,259	1,255	1,191	19,782	
9	631 Contractual Services - Engineering	373	351	356	355	354	355	356	119	119	116	115	102	3,070	
10	632 Contractual Services - Accounting	651	1,507	991	982	531	984	985	719	717	678	671	524	9,939	
11	633 Contractual Services - Legal	2	1	1	1	1	1	1	3	3	3	3	(18,818)	(18,798)	
12	634 Contractual Services - Mgmt. Fees	5,000	4,519	4,379	4,162	4,703	4,806	2,372	1,454	1,378	1,451	1,427	939	36,590	
13	635 Contractual Services - Testing	1,293	1,039	614	9,241	2,005	1,272	1,410	2,088	2,108	2,011	2,004	1,866	26,952	
14	636 Contractual Services - Other	3,481	2,861	3,428	3,334	3,191	3,294	4,093	5,206	5,228	5,029	5,006	4,543	48,695	
15	641 Rental of Building/Real Prop.	201	55	87	82	73	83	84	260	247	260	255	168	1,856	
16	642 Rental of Equipment	14	4	6	6	5	45	6	19	18	19	18	12	173	
17	650 Transportation Expenses	3,028	2,423	2,461	1,379	204	359	453	731	693	730	718	472	13,652	
18	656 Insurance - Vehicle	105	69	76	75	73	75	76	64	61	64	63	41	841	
19	657 Insurance - General Liability	678	602	617	614	610	614	615	121	114	120	118	78	4,902	
20	658 Insurance - Workman's Comp.	97	95	95	95	95	95	95	0	0	0	0	0	667	
21	659 Insurance - Other	245	194	205	203	200	203	203	88	84	88	87	57	1,857	
22	660 Advertising Expense	10	3	4	4	4	4	4	13	13	13	13	9	94	
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	50	14	22	20	6,350	(465)	313	600	607	609	608	587	9,315	
26	675 Miscellaneous Expense	723	234	444	96	223	313	264	14,464	14,743	13,878	13,865	13,610	72,858	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>39,099</b>	<b>34,089</b>	<b>36,295</b>	<b>43,369</b>	<b>42,267</b>	<b>31,885</b>	<b>32,923</b>	<b>50,656</b>	<b>50,439</b>	<b>49,556</b>	<b>49,302</b>	<b>25,335</b>	<b>485,213</b>	

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

Florida Public Service Commission

Ocala Oaks  
 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.	(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	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0
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	0	0
25	767 Reg. Comm. Exp. - Other	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
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Ocala Oaks  
 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	(1) 2005 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2005 Dec	(13) Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Ocala Oaks  
 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Ocala Oaks  
 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.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

Ocala Oaks

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

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	84,410	103,456	19,046	22.56%
2	603	Salaries & Wages - Officers, Exec.	0	3,593	3,593	-
3	604	Employee Pensions & Benefits	23,176	30,228	7,052	30.43%
4	610	Purchased Water	0	32,720	32,720	-
5	615	Purchased Power	27,430	36,918	9,488	34.59%
6	616	Fuel for Power Production	697	2,659	1,962	281.55%
7	618	Chemicals	3,781	6,163	2,382	63.01%
8	620	Materials & Supplies	78,158	11,423	(66,735)	-85.38%
9	631	Contractual Services - Engineering	0	1,677	1,677	-
10	632	Contractual Services - Accounting	2,015	11,240	9,225	457.82%
11	633	Contractual Services - Legal	870	26	(844)	-97.05%
12	634	Contractual Services - Mgmt. Fees	98,454	58,630	(39,824)	-40.45%
13	635	Contractual Services - Testing	14,058	22,219	8,161	58.05%
14	636	Contractual Services - Other	28,460	51,698	23,238	81.65%
15	641	Rental of Building/Real Prop.	0	2,126	2,126	-
16	642	Rental of Equipment	42	153	111	265.07%
17	650	Transportation Expenses	10,085	25,712	15,627	154.95%
18	656	Insurance - Vehicle	0	1,735	1,735	-
19	657	Insurance - General Liability	0	3,274	3,274	-
20	658	Insurance - Workman's Comp.	0	1,719	1,719	-
21	659	Insurance - Other	0	2,396	2,396	-
22	660	Advertising Expense	0	309	309	-
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	14,960	14,960	-
26	675	Miscellaneous Expense	43,952	10,452	(33,500)	-76.22%
27		<b>TOTAL WATER O &amp; M EXPENSES</b>	<u>415,588</u>	<u>435,488</u>	<u>19,900</u>	<u>4.79%</u>
28		Total Customers (ERCs)	1,635.1	1,724.8	89.8	5.49%
29		Consumer Price Index - U				<u>10.31%</u>
30		Growth Plus Inflation				<u>16.36%</u>

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

Ocala Oaks

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.

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

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Ocala Oaks

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

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	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29	Total Customers (ERCs)		NA	NA	NA	NA
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>NA</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Ocala Oaks

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.

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Line	(1)	(2)
No.	Acct No.	Explanation
		NA

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Contractual Services

Florida Public Service Commission

Ocala Oaks  
 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
<b>Water</b>				
1	Aqua Services, Inc.	Management	46,757	Corporate services and sundry charges
2	23085Aqua Pure W	Testing-Treat-Ops	2,290	Testing-Treat-Ops
3	26483Harbor Branch	Testing-Treat-Ops	16,561	Testing-Treat-Ops
4	23918Severn Trent	Oth-Cust Acct	14,890	Oth-Cust Acct
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Ocala Oaks  
 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, Interrog. & 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)		(D) Sewer		(E)	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:									
b									
c Prior Unamortized Rate Case Expense	0	7.018%	0	0.000%	0				
d									
e Subtotal Prior Cases	0		0		0				
f									
g Current rate Case Expense	1,845,725	7.018%	129,525	0.000%	0				
h									
i Total Projected Rate Case Expense	1,845,725		129,525		0				
j									
k Amortization Period in Years:	4								
l Annual Amortization	<u>461,431</u>		<u>32,381</u>		<u>0</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

Ocala Oaks  
 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		<u>WATER:</u>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		<u>SEWER:</u>		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Ocala Oaks

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) - (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	4.82%	0.00%		4.82%	Customers *	3,593	0		3,593
2	604 / 704	Pensions & Benefits	4.82%	0.00%		4.82%	Customers *	30,228	0		30,228
3	632 / 732	Contractual Services - Acctg	4.82%	0.00%		4.82%	Customers *	11,240	0		11,240
4	633 / 733	Contractual Services - Legal	4.82%	0.00%		4.82%	Customers *	26	0		26
5	634 / 734	Contractual Services - Mgmt.	4.82%	0.00%		4.82%	Customers *	58,630	0		58,630
6	641 / 741	Rental of Building/Real Prop.	4.82%	0.00%		4.82%	Customers *	2,126	0		2,126
7	656 / 756	Insurance - Vehicle	4.82%	0.00%		4.82%	Customers *	1,735	0		1,735
8	657 / 757	Insurance - General Liability	4.82%	0.00%		4.82%	Customers *	3,274	0		3,274
9	658 / 758	Insurance - Work. Comp.	4.82%	0.00%		4.82%	Customers *	1,719	0		1,719
10	659 / 759	Insurance - Other	4.82%	0.00%		4.82%	Customers *	2,396	0		2,396
11	675 / 775	Miscellaneous Expense	4.82%	0.00%		4.82%	Customers *	10,452	0		10,452

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**

**Ocala Oaks**

**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	4.82%	0.00%		4.82%	Customers *	2,853	0		2,853
2	604 / 704	Pensions & Benefits	4.82%	0.00%		4.82%	Customers *	29,014	0		29,014
3	632 / 732	Contractual Services - Acctg	4.82%	0.00%		4.82%	Customers *	9,347	0		9,347
4	633 / 733	Contractual Services - Legal	4.82%	0.00%		4.82%	Customers *	(18,660)	0		(18,660)
5	634 / 734	Contractual Services - Mgmt.	4.82%	0.00%		4.82%	Customers *	31,718	0		31,718
6	641 / 741	Rental of Building/Real Prop.	4.82%	0.00%		4.82%	Customers *	1,537	0		1,537
7	656 / 756	Insurance - Vehicle	4.82%	0.00%		4.82%	Customers *	735	0		735
8	657 / 757	Insurance - General Liability	4.82%	0.00%		4.82%	Customers *	4,481	0		4,481
9	658 / 758	Insurance - Work. Comp.	4.82%	0.00%		4.82%	Customers *	624	0		624
10	659 / 759	Insurance - Other	4.82%	0.00%		4.82%	Customers *	1,664	0		1,664
11	675 / 775	Miscellaneous Expense	4.82%	0.00%		4.82%	Customers *	60,361	0		60,361

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

Ocala Oaks

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	(4) Allocation Percentages (Note A)				(8) Allocation Method	(9) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	4.44%	0.00%		4.44%	ERCs *	1,814	0		1,814
2	604 / 704	Pensions & Benefits	4.44%	0.00%		4.44%	ERCs *	37,919	0		37,919
3	632 / 732	Contractual Services - Acctg	4.44%	0.00%		4.44%	ERCs *	9,939	0		9,939
4	633 / 733	Contractual Services - Legal	4.44%	0.00%		4.44%	ERCs *	(18,798)	0		(18,798)
5	634 / 734	Contractual Services - Mgmt.	4.44%	0.00%		4.44%	ERCs *	36,590	0		36,590
6	641 / 741	Rental of Building/Real Prop.	4.44%	0.00%		4.44%	ERCs *	1,856	0		1,856
7	656 / 756	Insurance - Vehicle	4.44%	0.00%		4.44%	ERCs *	841	0		841
8	657 / 757	Insurance - General Liability	4.44%	0.00%		4.44%	ERCs *	4,902	0		4,902
9	658 / 758	Insurance - Work. Comp.	4.44%	0.00%		4.44%	ERCs *	667	0		667
10	659 / 759	Insurance - Other	4.44%	0.00%		4.44%	ERCs *	1,857	0		1,857
11	666 / 766	Rate Case Amort	7.02%	0.00%		7.02%	ERCs	32,381	0		32,381
12	675 / 775	Miscellaneous Expense	4.44%	0.00%		4.44%	ERCs *	71,594	0		71,594

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

Ocala Oaks  
 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	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	3,327	0	3,327	100.00%	3,327
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	3,535	(0)	3,535	100.00%	3,535
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	98	0	98	100.00%	98
13	310.2 Power Generation Equipment	12,008	0	12,008	100.00%	12,008
14	311.2 Pumping Equipment	5,603	0	5,603	100.00%	5,603
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	387	(0)	387	100.00%	387
19	311.3 Pumping Equipment	49	0	49	100.00%	49
20	320.3 Water Treatment Equipment	2,003	(0)	2,003	100.00%	2,003
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	47	(0)	47	100.00%	47
25	311.4 Pumping Equipment	239	27	266	100.00%	266
26	330.4 Distr. Reservoirs & Standpipes	7,946	(0)	7,946	100.00%	7,946
27	331.4 Transm. & Distribution Mains	19,953	1,766	21,720	100.00%	21,720
28	333.4 Services	1,543	(0)	1,543	100.00%	1,543
29	334.4 Meters & Meter Installations	4,883	(161)	4,721	100.00%	4,721
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	45	0	45	100.00%	45
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	1,718	(0)	1,718	100.00%	1,718
36	340.5 Office Furniture & Equipment	3,151	0	3,151	100.00%	3,151
37	340.51 Computer Equipment	0	702	702	100.00%	702
38	341.5 Transportation Equipment	23,977	0	23,977	100.00%	23,977
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	272	(0)	272	100.00%	272
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	25,659	(0)	25,659	100.00%	25,659
43	346.5 Communication Equipment	781	390	1,171	100.00%	1,171
44	347.5 Miscellaneous Equipment	2,395	479	2,874	100.00%	2,874
45	348.5 Other Tangible Plant	847	(425)	422	100.00%	422
46	TOTAL DEPRECIATION EXPENSE	120,464	2,778	123,242		123,242
47	Composite U&U Rate (LESS) AMORTIZATION OF CIAC	113,278	(142,554)	(29,277)	100.00%	(29,277)
48	NET DEPRECIATION EXPENSE - WATER	233,742	(139,776)	93,966		93,966
49	Net Depr Expense Used & Useful	233,742				

## Net Depreciation Expense - Water

## Florida Public Service Commission

## Ocala Oaks

Schedule: B-13

## 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.	(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
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	3,421	0	3,421	100.00%	3,421	95
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	3,624	0	3,624	100.00%	3,624	89
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	96	0	96	100.00%	96	(1)
13	310.2 Power Generation Equipment	12,231	0	12,231	100.00%	12,231	223
14	311.2 Pumping Equipment	5,553	0	5,553	100.00%	5,553	(50)
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	387	0	387	100.00%	387	(0)
19	311.3 Pumping Equipment	49	0	49	100.00%	49	0
20	320.3 Water Treatment Equipment	1,669	0	1,669	100.00%	1,669	(334)
21	339.3 Other Plant & Misc. Equipment	67	0	67	100.00%	67	67
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	47	0	47	100.00%	47	(0)
25	311.4 Pumping Equipment	351	0	351	100.00%	351	86
26	330.4 Distr. Reservoirs & Standpipes	8,219	0	8,219	100.00%	8,219	273
27	331.4 Transm. & Distribution Mains	22,675	0	22,675	100.00%	22,675	956
28	333.4 Services	1,572	0	1,572	100.00%	1,572	29
29	334.4 Meters & Meter Installations	5,359	0	5,359	100.00%	5,359	637
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	45	0	45	100.00%	45	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	2,429	0	2,429	100.00%	2,429	710
36	340.5 Office Furniture & Equipment	3,122	0	3,122	100.00%	3,122	(28)
37	340.51 Computer Equipment	5,132	0	5,132	100.00%	5,132	4,430
38	341.5 Transportation Equipment	71,904	0	71,904	100.00%	71,904	47,927
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	350	0	350	100.00%	350	78
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	4,766	0	4,766	100.00%	4,766	(20,893)
43	346.5 Communication Equipment	1,757	0	1,757	100.00%	1,757	586
44	347.5 Miscellaneous Equipment	2,874	0	2,874	100.00%	2,874	(0)
45	348.5 Other Tangible Plant	421	0	421	100.00%	421	(0)
42	TOTAL DEPRECIATION EXPENSE	158,121	0	158,121		158,121	34,878
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(29,008)	0	(29,008)		(29,008)	268
44	NET DEPRECIATION EXPENSE - WATER	129,112	0	129,112		129,112	35,146

## Net Depreciation Expense - Water

## Florida Public Service Commission

Ocala Oaks  
 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	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	5,032	0	5,032	100.00%	5,032	1,611
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	3,624	0	3,624	100.00%	3,624	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	96	0	96	100.00%	96	0
13	310.2 Power Generation Equipment	13,548	0	13,548	100.00%	13,548	1,317
14	311.2 Pumping Equipment	5,504	0	5,504	100.00%	5,504	(50)
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	387	0	387	100.00%	387	0
19	311.3 Pumping Equipment	49	0	49	100.00%	49	0
20	320.3 Water Treatment Equipment	2,329	0	2,329	100.00%	2,329	660
21	339.3 Other Plant & Misc. Equipment	800	0	800	100.00%	800	733
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	47	0	47	100.00%	47	0
25	311.4 Pumping Equipment	351	0	351	100.00%	351	0
26	330.4 Distr. Reservoirs & Standpipes	10,151	0	10,151	100.00%	10,151	1,931
27	331.4 Transm. & Distribution Mains	24,567	0	24,567	100.00%	24,567	1,892
28	333.4 Services	1,572	0	1,572	100.00%	1,572	0
29	334.4 Meters & Meter Installations	6,430	0	6,430	100.00%	6,430	1,072
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	45	0	45	100.00%	45	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	2,429	0	2,429	100.00%	2,429	0
36	340.5 Office Furniture & Equipment	781	0	781	100.00%	781	(2,342)
37	340.51 Computer Equipment	14,323	0	14,323	100.00%	14,323	9,191
38	341.5 Transportation Equipment	82,204	0	82,204	100.00%	82,204	10,300
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	350	0	350	100.00%	350	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	619	0	619	100.00%	619	(4,146)
43	346.5 Communication Equipment	1,757	0	1,757	100.00%	1,757	0
44	347.5 Miscellaneous Equipment	2,874	0	2,874	100.00%	2,874	0
45	348.5 Other Tangible Plant	421	0	421	100.00%	421	0
42	TOTAL DEPRECIATION EXPENSE	180,289	0	180,289		180,289	22,168
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(29,057)	0	(29,057)		(29,057)	(48)
44	NET DEPRECIATION EXPENSE - WATER	151,232	0	151,232		151,232	22,120

Net Depreciation Expense - Sewer

Florida Public Service Commission

Ocala Oaks  
 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.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	NA	NA	NA	100.00%	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	NA	NA	NA	100.00%	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
50	GENERAL PLANT					
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA
	Composite NU&U Rate				NA	
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA
66	Net Depr Expense Used & Useful	#VALUE!				



Net Depreciation Expense - Sewer

Florida Public Service Commission

Ocala Oaks

Schedule: B-14

Docket No. 06D368-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.	(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
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
50	GENERAL PLANT						
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA	NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

Ocala Oaks

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.	(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) 2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
50	GENERAL PLANT						
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		0	NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA

## Taxes Other Than Income

## Florida Public Service Commission

## Ocala Oaks

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

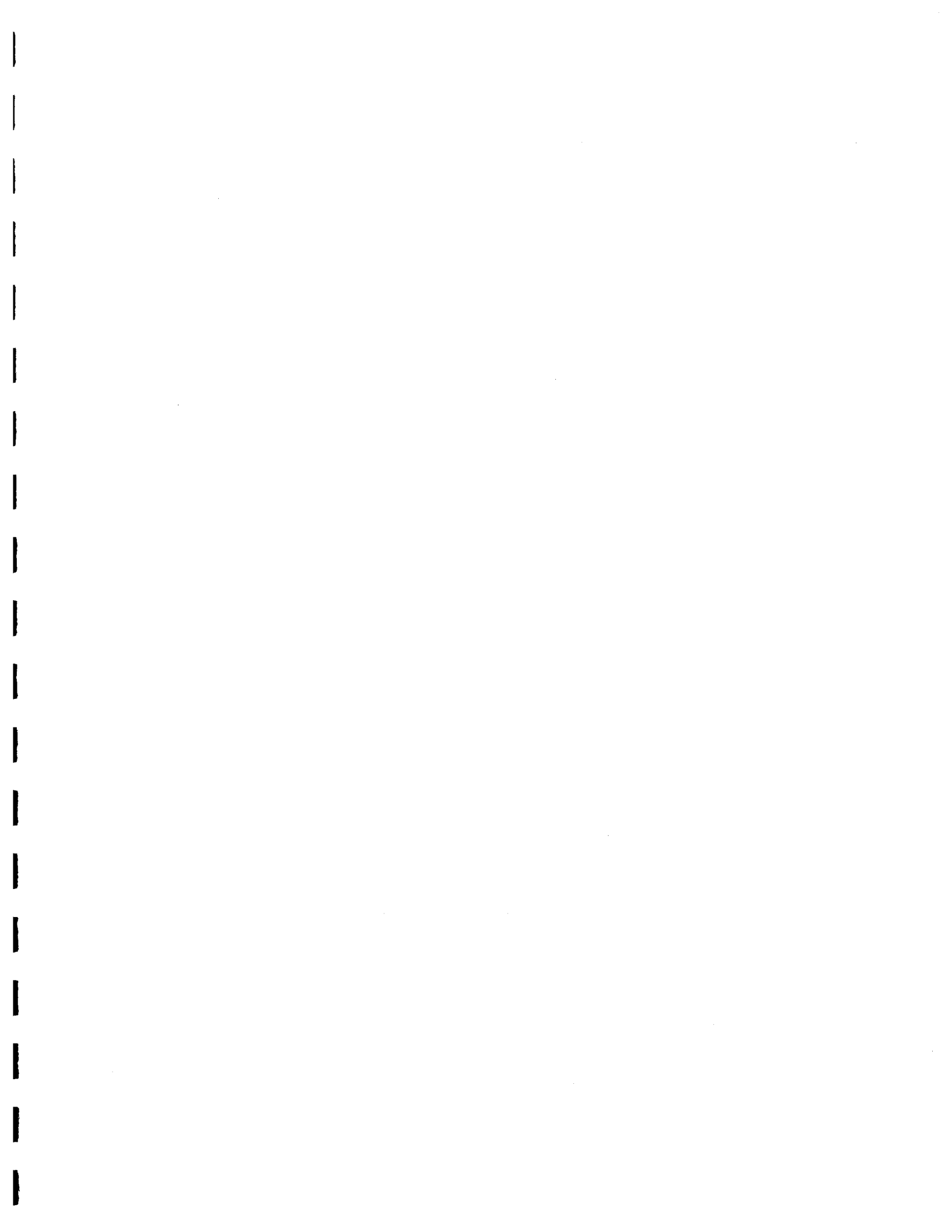
Explanation: Complete the following schedule of all taxes other than income.  
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
<b>Water</b>							
1	Test Year (2005) Per Books	21,638	8,863	10,380		40,881	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	21,638	8,863	10,380	0	40,881	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	962				962	E-13
9	Payroll Tax Adjustment		(806)			(806)	B-5
10	Plant in Service Adjustment			636		636	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	962	(806)	636	0	792	
13	Adjusted Intermed. Year (2006)	22,600	8,057	11,016	0	41,673	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	565				565	E-13
16	Payroll Tax Adjustment		2,307			2,307	B-5
17	Plant in Service Adjustment			3,962		3,962	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	565	2,307	3,962	0	6,834	
20	Adjusted Projected Rate Year (2007)	23,165	10,364	14,978	0	48,507	
21	RAFs Assoc. with Revenue Increase	19,142				19,142	B-3
22	Total Projected Rate Year (2007)	42,307	10,364	14,978	0	67,649	
<b>Sewer</b>							
23	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFs Assoc. with Revenue Increase	NA				NA	B-3
44	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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







Ocala Oaks  
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
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Deferred Income Tax Expense	C-5	99
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Ocala Oaks

Schedule: C-1

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

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
<b>Water</b>									
1	Current Tax Expense	(83,158)	38,865	(44,293)	2,415	(41,878)	(53,366)	(95,244)	C-2
2	Deferred Income Tax Expense	0	(13,399)	(13,399)	(5,888)	(19,288)	0	(19,288)	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(83,158)</u>	<u>25,466</u>	<u>(57,693)</u>	<u>(3,473)</u>	<u>(61,165)</u>	<u>(53,366)</u>	<u>(114,531)</u>	
<b>Sewer</b>									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Scheds: B-1, B-2

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Ocala Oaks  
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	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	2005 Adjusted	12/31/05 Per Books	2005 Adjusted	12/31/05 Per Books	2005 Adjusted		
1	Taxable Operating Income before Interest	(215,575)	126,079	(89,496)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(28,546)	(28,546)	NA	NA	NA	NA	NA	C-3
3	Taxable Income	(215,575)	97,533	(118,043)	0	0	0	0	0	
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0	-	NA	NA	NA	NA	C-4
6	Timing Differences	0	(34,736)	(34,736)	NA	NA	NA	NA	NA	C-5
7	Total Schedule M Adjustments	0	(34,736)	(34,736)	0	0	0	0	0	
8	Taxable Income Before State Taxes	(215,575)	132,269	(83,307)	0	NA	NA	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10										
11										
12	State Income Taxes	(11,857)	7,275	(4,582)	0	NA	NA	NA	0	
13	Federal Taxable Income	(203,719)	90,258	(113,461)	0	NA	NA	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(71,302)	31,590	(39,711)	0	NA	NA	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	NA	NA	0	C-7
17	Current Federal Income Taxes	(71,302)	31,590	(39,711)	0	NA	NA	NA	0	
18	Summary:									
19	Current State Income Tax	(11,857)	7,275	(4,582)	0	NA	NA	NA	0	
20	Current Federal Income Tax	(71,302)	31,590	(39,711)	0	NA	NA	NA	0	
21	Total Current Income Tax Expense (To C-1)	(83,158)	38,865	(44,293)	0	NA	NA	NA	0	

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Ocala Oaks  
 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	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		(7) 12/31/06 Adjusted
1	Taxable Operating Income before Interest	(89,496)	5,162	(84,335)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(28,546)	(315)	(28,861)	NA	NA	NA	C-3
3	Taxable Income	(118,043)	4,847	(113,196)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	(34,736)	(15,264)	(50,000)	NA	NA	NA	C-5
7	Total Schedule M Adjustments	(34,736)	(15,264)	(50,000)	0	0	0	
8	Taxable Income Before State Taxes	(83,307)	20,111	(63,196)	0	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(4,582)	1,106	(3,476)	0	NA	0	
13	Federal Taxable Income	(113,461)	3,741	(109,720)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(39,711)	1,309	(38,402)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(39,711)	1,309	(38,402)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(4,582)	1,106	(3,476)	0	NA	0	
20	Current Federal Income Tax	(39,711)	1,309	(38,402)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(44,293)	2,415	(41,878)	0	NA	0	

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Ocala Oaks  
 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	(2)			(6)			(8) Supporting Schedules
		12/31/06 Adjusted	(3) Water 2007 Adjustments	(4) 12/31/07 Adjusted	12/31/06 Adjusted	(5) Sewer 2007 Adjustments	(7) 12/31/07 Adjusted	
1	Taxable Operating Income before Interest	(84,335)	(133,342)	(217,677)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(28,861)	(5,001)	(33,862)	NA	NA	NA	C-3
3	Taxable Income	(113,196)	(138,343)	(251,539)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	(50,000)	0	(50,000)	NA	NA	NA	C-5
7	Total Schedule M Adjustments	(50,000)	0	(50,000)	0	0	0	
8	Taxable Income Before State Taxes	(63,196)	(138,343)	(201,539)	0	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(3,476)	(7,609)	(11,085)	0	NA	0	
13	Federal Taxable Income	(109,720)	(130,734)	(240,454)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal income Taxes	(38,402)	(45,757)	(84,159)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(38,402)	(45,757)	(84,159)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(3,476)	(7,609)	(11,085)	0	NA	0	
20	Current Federal Income Tax	(38,402)	(45,757)	(84,159)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(41,878)	(53,366)	(95,244)	0	NA	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Ocala Oaks  
 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) Water			(4)	(5) Sewer			(7) Supporting Schedules
		(3) 2005 Per Books	2005 Adjustments	2005 Adjusted		2005 Per Books	2005 Adjustments	2005 Adjusted	
1	Interest on Long-Term Debt	0	27,291	27,291	Note*	0	0	0	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	1,255	1,255		0	0	0	
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	28,546	28,546		0	0	0	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
Water						Sewer					
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
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)	1,328,267		0	
Weighted Cost of Long Term Debt (D-1)	2.05%	27,291	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		27,291		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Ocala Oaks  
 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			Sewer			
		2005 Adjusted	2006 Adjustments	2006 Adjusted	2005 Adjusted	2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	27,291	1,077	28,368	0	0	0	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	1,255	0	1,255	0	0	0	
5	Less: AFUDC	0	(762)	(762)	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>28,546</u>	<u>315</u>	<u>28,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
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)	1,380,682			0		
Weighted Cost of Long Term Debt (D-1)	2.08%	28,368		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		28,368			0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Ocala Oaks  
 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.

(1) Line No.	(2) Description	(3) Water			(4) 2007 Adjusted	(6) Sewer			(7) 2007 Adjusted	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007 Adjusted		2006 Adjusted	2007 Adjustments	2007 Adjusted		
1	Interest on Long-Term Debt	28,368	5,494	33,862	Note*	0	0	0	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	1,255	0	1,255		0	0	0		
5	Less: AFUDC	(762)	(899)	(1,661)		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	Total Used For Tax Calculation	<u>28,861</u>	<u>4,595</u>	<u>33,456</u>		<u>0</u>	<u>0</u>	<u>0</u>		

	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										
9	Short-Term Debt			Not Applicable			Not Applicable				
10	Preferred Stock										
11	Common Equity										
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)	1,648,078	0
Weighted Cost of Long Term Debt (D-1)	2.15%	0.00%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	33,862	0

Book/Tax Differences - Permanent

Florida Public Service Commission

Ocala Oaks

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
<b>WATER</b>				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
<b>SEWER</b>				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>



Deferred Income Tax Expense

Florida Public Service Commission

Ocala Oaks  
 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.

(1) Line No.	(2) Description	(3) Water			(6) Sewer			(8) Supporting Schedules
		(4) 12/31/05 Per Books	(5) 2005 Adjustments	(7) 12/31/05 Adjusted	(4) 12/31/05 Per Books	(5) 2005 Adjustments	(7) 12/31/05 Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	233,742	(163,486)	70,256	0	0	0	
2	Book Depreciation & Amortization	233,742	(139,776)	93,966	NA	NA	NA	B-13,14
3	Difference	0	(23,710)	(23,710)	0	0	0	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	12,684	12,684	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	(34,736)	(34,736)	0	0	0	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	(1,910)	(1,910)	0	0	0	
11	Timing Differences for Federal Taxes	0	(32,826)	(32,826)	0	0	0	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	(11,489)	(11,489)	0	0	0	
14	Total Deferred Taxes (to C-1)	0	(13,399)	(13,399)	0	0	0	

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

## Ocala Oaks

Docket No. 060368-WS

Test Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: C-5

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8)
	<b>Water</b>				<b>Sewer</b>				Supporting
	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted		12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted		Schedules
Timing Differences:									
1 Tax Depreciation & Amortization	70,256	33,856	104,112		0	0	0	0	
2 Book Depreciation & Amortization	93,966	35,146	129,112	NA	NA	NA	NA	0	B-13,14
3 Difference	(23,710)	(1,290)	(25,000)		0	0	0	0	
4 Other Timing Differences (Itemize):									
5 Bad Debt	12,684	(12,684)	0		0	0	0	0	
6 Regulatory Assets	0	0	0		0	0	0	0	
7 All Other	0	0	0		0	0	0	0	
8 Total Timing Differences (To C-2)	(34,736)	(15,264)	(50,000)		0	0	0	0	
9 State Tax Rate	5.5%		5.5%		5.5%		5.5%	5.5%	
10 State Deferred Taxes	(1,910)	(840)	(2,750)		0	0	0	0	
11 Timing Differences for Federal Taxes	(32,826)	(14,424)	(47,250)		0	0	0	0	
12 Federal Tax Rate	35.0%		35.0%		35.0%		35.0%	35.0%	
13 Federal Deferred Taxes	(11,489)	(5,049)	(16,538)		0	0	0	0	
14 Total Deferred Taxes (to C-1)	(13,399)	(5,888)	(19,288)		0	0	0	0	

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

## Ocala Oaks

Docket No. 060368-WS

Test Year Ending 12/31/07

Historical [ ] Projected [ X ]

Schedule: C-5

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No. Description	(2)			(3)			(4)			(5)			(6)			(7)			(8) Supporting Schedules
	Water			Sewer			Sewer			Sewer			Sewer						
	12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	12/31/06	2006	12/31/07	12/31/06	2006	12/31/07	12/31/06	2006	12/31/07	12/31/06	2006	12/31/07	
	Adjusted	Adjustments	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
Timing Differences:																			
1 Tax Depreciation & Amortization	104,112	22,120	126,232		0			0			0			0				0	
2 Book Depreciation & Amortization	129,112	22,120	151,232	NA			NA			NA			NA					NA	
3 Difference	(25,000)	0	(25,000)		0			0			0			0				0	
4 Other Timing Differences (Itemize):																			
5 Bad Debt	0	0	0		0			0			0			0				0	
6 Regulatory Assets	0	0	0		0			0			0			0				0	
7 All Other	0	0	0		0			0			0			0				0	
8 Total Timing Differences (To C-2)	(50,000)	0	(50,000)		0			0			0			0				0	
9 State Tax Rate	5.5%		5.5%		5.5%			5.5%			5.5%			5.5%				5.5%	
10 State Deferred Taxes	(2,750)	0	(2,750)		0			0			0			0				0	
11 Timing Differences for Federal Taxes	(47,250)	0	(47,250)		0			0			0			0				0	
12 Federal Tax Rate	35.0%		35.0%		35.0%			35.0%			35.0%			35.0%				35.0%	
13 Federal Deferred Taxes	(16,538)	0	(16,538)		0			0			0			0				0	
14 Total Deferred Taxes (to C-1)	(19,288)	0	(19,288)		0			0			0			0				0	

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Ocala Oaks**

**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		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
<b>WATER</b>										
1	2003	0	2,700	2,700				0	2,700	2,700
2	2004	1,233	(94,850)	(93,617)				1,233	(94,850)	(93,617)
3	2005	24,036	144,050	168,086				24,036	144,050	168,086
4	2006	22,656	135,780	158,436				22,656	135,780	158,436
5	2007	21,276	127,510	148,786				21,276	127,510	148,786
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

**Accumulated Deferred Income Taxes - State**

**Florida Public Service Commission**

**Ocala Oaks**

Schedule: C-6

**Docket No. 060368-WS**

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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 <b>State</b> Tax Liability			
		Current		
Line No.	Year	Beginning Balance	Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	1,233	1,233
3	2005	1,233	22,803	24,036
4	2006	24,036	(1,380)	22,656
5	2007	22,656	(1,380)	21,276
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

## Ocala Oaks

## Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 &amp; 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.

	(1)	(2)	(3)	(4)
		Account No. 28305		
		Deferred <b>Federal</b> Tax Liability		
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
<b>WATER</b>				
1	2003	0	2,700	2,700
2	2004	2,700	(97,550)	(94,850)
3	2005	(94,850)	238,900	144,050
4	2006	144,050	(8,270)	135,780
5	2007	135,780	(8,270)	127,510
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Investment Tax Credits - Analysis

Florida Public Service Commission

Ocala Oaks  
 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.

Line No.	(1) Beginning Year Balance	3% ITC					(7) Ending Balance	4% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized		Amortization					
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year		(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.			
1	NONE						NONE						

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

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

Schedule: C-7  
 Page: 2 of 4  
 Preparer: Jack Schreyer

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

Line No.	(1) Year	8% ITC					(7) Ending Balance	10% ITC					(13) Ending Balance
		(2) Beginning Balance	Amount Realized		Amortization			(8) Beginning Balance	Amount Realized		Amortization		
			(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.			(9) Current Year	(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.	
1	NONE						NONE						



**Investment Tax Credits - Company Policies**

**Florida Public Service Commission**

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

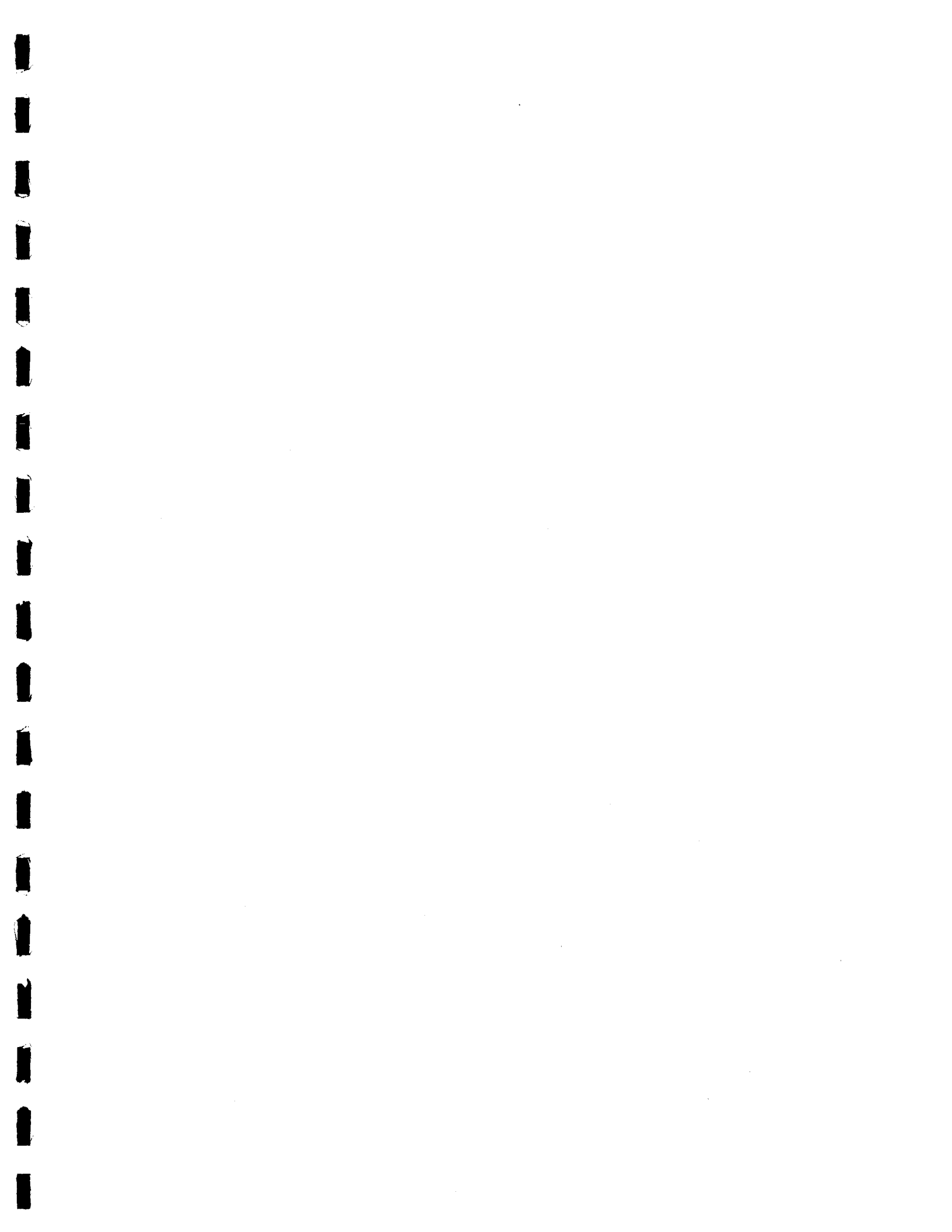
Schedule: C-7  
Page: 3 of 4  
Preparer: Jack Schreyer

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

---

NONE







Ocala Oaks  
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

Ocala Oaks

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	454,855	34.24%	6.00%	2.05%	27,291 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	682,282	51.37%	10.12%	5.20%	69,047 D-2
5	Customer Deposits	20,916	1.57%	6.00%	0.09%	1,255 D-2
6	Accumulated Deferred Income Taxes	170,214	12.81%	0.00%	0.00%	0 D-2
7	Total	<u>1,328,267</u>	<u>100.00%</u>		<u>7.35%</u>	<u>97,593</u>
<b>SEWER</b>						
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0 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	0	0.00%	10.12%	0.00%	0 D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0 D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0 D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Ocala Oaks****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	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	478,602	34.66%	6.00%	2.08%	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4	Common Stock	717,903	52.00%	10.12%	5.26%	D-2
5	Customer Deposits	20,916	1.51%	6.00%	0.09%	D-2
6	Accumulated Deferred Income Taxes	163,261	11.82%	0.00%	0.00%	D-2
7	Total	<u>1,380,682</u>	<u>100.00%</u>		<u>7.43%</u>	<u>102,623</u>
<b>SEWER</b>						
8	Long-Term Debt	0	0.00%	6.00%	0.00%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	0	0.00%	10.12%	0.00%	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>



## Schedule of Requested Cost of Capital

13 Month Average balance

Ocala Oaks

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
<b>WATER</b>							
1	Long-Term Debt	589,420	35.76%	6.00%	2.15%	35,365	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	884,131	53.65%	10.12%	5.43%	89,474	D-2
5	Customer Deposits	20,916	1.27%	6.00%	0.08%	1,255	D-2
6	Accumulated Deferred Income Taxes	153,611	9.32%	0.00%	0.00%	0	D-2
7	Total	<u>1,648,078</u>	<u>100.00%</u>		<u>7.65%</u>	<u>126,094</u>	
<b>SEWER</b>							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	10.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

**Ocala Oaks****Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
<b>Water</b>							
1	Long-Term Debt	0			454,855	454,855	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,137,137			(454,855)	682,282	
5	Customer Deposits	20,916				20,916	D-7
6	Accumulated Deferred Income Taxes	170,214				170,214	
7	<b>Total</b>	<u>1,328,267</u>			<u>0</u>	<u>1,328,267</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0			0	0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0			0	0	
12	Customer Deposits	0				0	
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</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

**Ocala Oaks**

Schedule: D-2

**Docket No. 060368-WS**

Page: 2 of 3

Test Year Ending: 12/31/06

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.	(1) Class of Capital	(2) Average Test Year	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
<b>Water</b>							
1	Long-Term Debt	478,602				478,602	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	717,903				717,903	
5	Customer Deposits	20,916				20,916	D-7
6	Accumulated Deferred Income Taxes	163,261				163,261	
7	<b>Total</b>	<u>1,380,682</u>			<u>0</u>	<u>1,380,682</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0				0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0				0	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</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

**Ocala Oaks**

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	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
<b>Water</b>							
1	Long-Term Debt	589,420				589,420	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	884,131				884,131	
5	Customer Deposits	20,916				20,916	D-7
6	Accumulated Deferred Income Taxes	153,611				153,611	
7	Total	<u>1,648,078</u>			<u>0</u>	<u>1,648,078</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0				0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0				0	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	0				0	
14	Total	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	There is no Preferred Stock for this subsidiary nor its parent											

**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Ocala Oaks**

Schedule: D-4

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [ X ] or Parent [ X ]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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	Amortized 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

Florida Public Service Commission

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

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.

(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	Unamortized Disc. (Prem) 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)
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

Ocala Oaks  
 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)	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

Ocala Oaks  
 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)	Effective Cost Rate (12)/(13)

1 The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

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

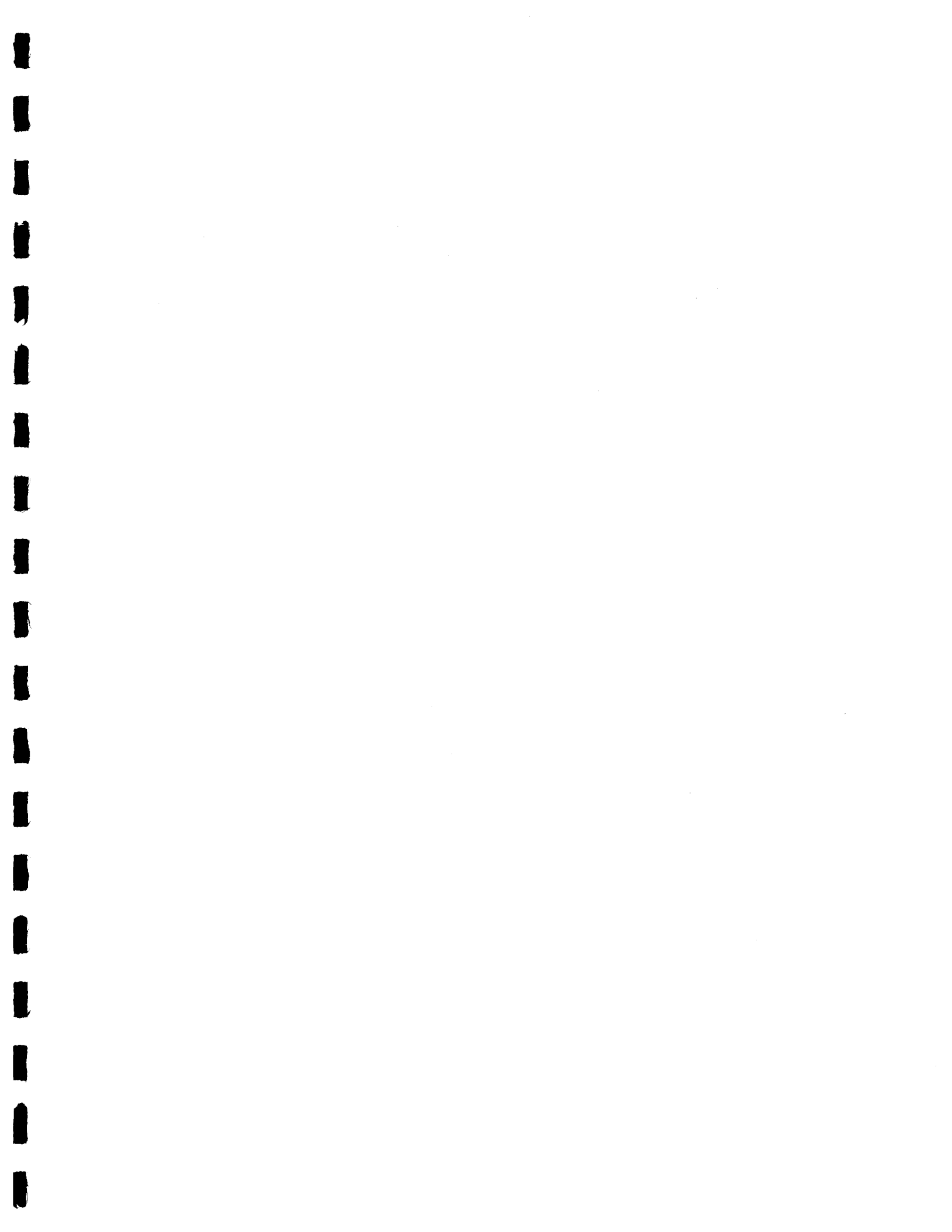
Schedule: D-7  
 Page: 1 of 1  
 Preparer: Jack Schreyer

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	19,940	560	(400)	20,100
2	Feb-05	20,100	670	(910)	19,860
3	Mar-05	19,860	760	(600)	20,020
4	Apr-05	20,020	1,160	(460)	20,720
5	May-05	20,720	1,000	(960)	20,760
6	Jun-05	20,760	1,000	(1,240)	20,520
7	Jul-05	20,520	880	(890)	20,510
8	Aug-05	20,510	1,080	(440)	21,150
9	Sep-05	21,150	1,000	(1,080)	21,070
10	Oct-05	21,070	855	(400)	21,525
11	Nov-05	21,525	1,000	(520)	22,005
12	Dec-05	22,005	1,675	(930)	22,750
13	<b>Average</b>				<u>20,916</u>
14		<b>Water</b> Allocated at		100%	<u>20,916</u>
15		<b>Sewer</b> Allocated at		0%	<u>0</u>







**Ocala Oaks  
RATES SCHEDULES**

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## Rate Schedule - Sewer

## Florida Public Service Commission

## Ocala Oaks

## 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	<b>Residential</b>						
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	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	-
14							
15	<b>Commerical</b>						
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	Gallage charge	NA	NA	NA	NA	NA	-
27	<b>Multi-Family</b>						
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	Gallage charge	NA	NA	NA	NA	NA	-
39	<b>Flat Rate</b>						
40	Resid'l Wastwater Only (RWO)	NA	NA	NA	NA	NA	NA
41	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	#VALUE!
42	Reuse Flate Rate	NA	NA	NA	NA	NA	#VALUE!



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks  
Docket No. 060368-WS

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

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

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 Gallions	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	20,795	142,743	14.42	299,864	14.68	305,271	NA	24.12	501,575
3	3/4"	0	0	-	0	-	0	NA	36.18	0
4	1"	0	0	35.98	0	36.63	0	NA	60.30	0
5	1-1/2"	0	0	71.90	0	73.19	0	NA	120.61	0
6	2"	0	0	115.04	0	117.11	0	NA	192.97	0
7	3"	0	0	230.04	0	234.18	0	NA	385.94	0
8	4"	0	0	359.42	0	365.89	0	NA	603.03	0
9	<b>Gallorage</b>									
10	Block 1	-	142,743	1.23	175,574	1.25	178,429	85,066	2.44	207,561
11	Block 2	-	-	-	0	-	0	57,677	3.04	175,338
12	Block 3	-	-	-	0	-	0	0	-	0
13	Total Residential	<u>20,795</u>	<u>142,743</u>		<u>475,438</u>		<u>483,699</u>	<u>142,743</u>		<u>884,475</u>
14	Average Bill				<u>22.86</u>		<u>23.26</u>			<u>42.53</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	0	0	14.42	0	14.68	0	NA	24.12	0
17	3/4"	0	0	-	0	-	0	NA	36.18	0
18	1"	0	0	35.98	0	36.63	0	NA	60.30	0
19	1-1/2"	0	0	71.90	0	73.19	0	NA	120.61	0
20	2"	0	0	115.04	0	117.11	0	NA	192.97	0
21	3"	0	0	230.04	0	234.18	0	NA	385.94	0
22	4"	0	0	359.42	0	365.89	0	NA	603.03	0
23										
24	<b>Gallorage</b>	-	0	1.23	0	1.25	0	0	2.44	0
25										
26										
27	Total Commerical	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
29	<b>Multi-Family</b>									
30	5/8" X 3/4"	0	0	-	0	-	0	NA	24.12	0
31	3/4"	0	0	-	0	-	0	NA	36.18	0
32	1"	0	0	-	0	-	0	NA	60.30	0
33	1-1/2"	0	0	-	0	-	0	NA	120.61	0
34	2"	0	0	-	0	-	0	NA	192.97	0
35	3"	0	0	-	0	-	0	NA	385.94	0
36	4"	0	0	-	0	-	0	NA	603.03	0
37										
38	<b>Gallorage</b>	-	0	-	0	-	0	0	2.44	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	<b>Fire Protection</b>									
44	2"	0	NA	-	0	-	0	NA	48.24	0
45	3"	0	NA	-	0	-	0	NA	96.49	0
46	4"	0	NA	-	0	-	0	NA	150.76	0
47	6"	0	NA	-	0	-	0	NA	301.52	0
48	8"	0	NA	-	0	-	0	NA	482.42	0
49	10"	0	NA	-	0	-	0	NA	693.48	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	<b>Subtotal</b>				<u>475,438</u>		<u>483,699</u>			<u>884,475</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				5,400		5,400			8,775
59	<b>Total Revenue</b>				<u>480,838</u>		<u>489,099</u>			<u>893,250</u>
60	Booked Revenue				<u>480,551</u>					
61	Difference				287	=	0.1%			
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

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	<b>Residential</b>				
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	<i>Gallorage</i>				
10	<i>Block 1</i>	-	0	-	0
11	<i>Block 2</i>	-		-	0
12	<i>Block 3</i>	-		-	0
13	<b>Total Residential</b>	<u>0</u>	<u>0</u>		<u>0</u>
14	<b>Average Bill</b>				<u>-</u>
15	<b>Commerical</b>				
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	<i>Gallorage</i>	-	0	-	0
25		-		-	0
26		-		-	0
27	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>
28	<b>Average Bill</b>				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallorage</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					
52					0
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>
55	<b>Subtotal</b>				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks  
 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	<b>Residential</b>				
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	<i>Gallorage</i>				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	<b>Commerical</b>				
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	<i>Gallorage</i>	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallorage</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	<b>Subtotal</b>				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

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

Water [ ] or Sewer [ X ]

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

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

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	<b>Residential</b>			NA						
2	5/8" X 3/4"	NA	NA	NA	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	Gallorage cap (gallons)		NA							
10	Capped Usage	-	NA	NA	NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-	NA					NA		
12										
13	Total Residential	NA	NA		NA		NA			0
14	Average Bill				NA		NA			NA
15	<b>Commerical</b>									
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	Gallorage	-	NA	NA	NA	NA	NA		NA	NA
25	Total Commerical	NA	NA		NA		NA			0
26	Average Bill				NA		NA			NA
27	<b>Multi-Family</b>									
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	Gallorage	-	NA	NA	NA	NA	NA		NA	NA
37	Total Multi- Family	NA	NA		NA		NA			0
38	Average Bill				NA		NA			NA
39	<b>Flat Rate</b>									
40	Res. Wastewater Only	NA	NA	NA	NA	NA	NA		NA	NA
41	Sprinkler Heads	NA	NA	NA	NA	NA	NA		NA	NA
42	Reuse	NA	NA	NA	NA	NA	NA		NA	NA
43	Total Flat Rate - Other				NA		NA			0
44	<b>Subtotal</b>				NA		NA			0
45	Unbilled Revenues				NA		NA			-
46	Guaranteed Revenues				NA		NA			-
47	Misc. Service Charge				NA		NA			NA
48	<b>Total Revenue</b>				NA		NA			0
49	Booked Revenue				NA		NA			-
50	Difference				NA	= NA				
51		NA			NA					
52		NA			NA	NA				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks  
 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	<b>Residential</b>				
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 cap</i>				
10	<i>Capped Usage</i>	-	0	NA	NA
11	<i>Usage Above Cap</i>	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>NA</u>
15	<b>Commerical</b>				
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	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>NA</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	<i>Gallonge</i>	-	0	NA	NA
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	<b>Subtotal</b>				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks  
 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	<b>Residential</b>				
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 cap</i>				
10	<i>Capped Usage</i>	-	0	NA	NA
11	<i>Usage Above Cap</i>	-			
12					
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</u>
15	<b>Commerical</b>				
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	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>-</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	<i>Gallonge</i>	-	0	NA	NA
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	<b>Subtotal</b>				<u>NA</u>

## Customer Monthly Billing Schedule

## Florida Public Service Commission

Ocala Oaks

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	1,709	1	0	0	0	1,710
2	Feb-05	1,714	1	0	0	0	1,715
3	Mar-05	1,712	1	0	0	0	1,713
4	Apr-05	1,715	1	0	0	0	1,716
5	May-05	1,710	1	0	0	0	1,711
6	Jun-05	1,715	1	0	0	0	1,716
7	Jul-05	1,716	1	0	0	0	1,717
8	Aug-05	1,735	1	0	0	0	1,736
9	Sep-05	1,735	1	0	0	0	1,736
10	Oct-05	1,741	1	0	0	0	1,742
11	Nov-05	1,744	1	0	0	0	1,745
12	Dec-05	1,752	1	0	0	0	1,753
13	Total Water	20,698	12	0	0	0	20,710

**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	NA	NA	NA	NA	NA	NA
15	Feb-05	NA	NA	NA	NA	NA	NA
16	Mar-05	NA	NA	NA	NA	NA	NA
17	Apr-05	NA	NA	NA	NA	NA	NA
18	May-05	NA	NA	NA	NA	NA	NA
19	Jun-05	NA	NA	NA	NA	NA	NA
20	Jul-05	NA	NA	NA	NA	NA	NA
21	Aug-05	NA	NA	NA	NA	NA	NA
22	Sep-05	NA	NA	NA	NA	NA	NA
23	Oct-05	NA	NA	NA	NA	NA	NA
24	Nov-05	NA	NA	NA	NA	NA	NA
25	Dec-05	NA	NA	NA	NA	NA	NA
26	Total Sewer	NA	NA	NA	NA	NA	NA

## Miscellaneous Service Charges

## Florida Public Service Commission

## Ocala Oaks

## 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	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	10.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

**SEWER**

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) After Hrs.
7	Initial Connection	NA	NA	NA	NA
8	Normal Reconnect	NA	NA	NA	NA
9	Violation Reconnect	NA	NA	NA	NA
10	Premises Visit	NA	NA	NA	NA
11	Insufficient Funds	NA	-	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

Ocala Oaks

Docket No. 060368-WS

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

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-05	250	0	0	0	20	270
2	Feb-05	465	0	0	0	60	525
3	Mar-05	345	0	0	0	0	345
4	Apr-05	420	0	0	0	10	430
5	May-05	240	0	0	0	20	260
6	Jun-05	450	0	0	0	10	460
7	Jul-05	450	0	0	0	10	460
8	Aug-05	565	0	0	0	30	595
9	Sep-05	525	0	0	0	40	565
10	Oct-05	435	0	0	0	10	445
11	Nov-05	390	0	0	0	20	410
12	Dec-05	595	0	0	0	40	635
13	Total Water	<u>5,130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>270</u>	<u>5,400</u>
14	Annual Events	342	0	0	0	27	
15	2006 Rate	15	15	0	0	10	
16	2006 Revenue	5,130	0	0	0	270	5,400
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	8,208	0	0	0	567	8,775
<b>SEWER</b>							
19	Jan-05	NA	NA	NA	NA	NA	NA
20	Feb-05	NA	NA	NA	NA	NA	NA
21	Mar-05	NA	NA	NA	NA	NA	NA
22	Apr-05	NA	NA	NA	NA	NA	NA
23	May-05	NA	NA	NA	NA	NA	NA
24	Jun-05	NA	NA	NA	NA	NA	NA
25	Jul-05	NA	NA	NA	NA	NA	NA
26	Aug-05	NA	NA	NA	NA	NA	NA
27	Sep-05	NA	NA	NA	NA	NA	NA
28	Oct-05	NA	NA	NA	NA	NA	NA
29	Nov-05	NA	NA	NA	NA	NA	NA
30	Dec-05	NA	NA	NA	NA	NA	NA
31	Total Sewer	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
32	Annual Events	NA	NA	NA	NA	NA	
33	2006 Rate	NA	NA	NA	NA	NA	
34	2006 Revenue	NA	NA	NA	NA	NA	0
35	2007 Rate	NA	NA	NA	NA	NA	
36	2007 Revenue	NA	NA	NA	NA	NA	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Ocala Oaks**

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**

**Ocala Oaks**

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	<b>Any fire hydrant information is detailed on enclosed system maps</b>		

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Ocala Oaks**

**Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1)	(2)
No.	Type	Description

N/A

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

Ocala Oaks

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
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
2					
<b>SEWER</b>					
3	NA	NA	NA	NA	NA
4	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Ocala Oaks

Schedule: E-10

Docket No. 060368-WS

Page: 1 of 1

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

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
<b>WATER</b>				
1	Service Installation Charge	3/4"	-	251.00
2	(Service Line Size)	1"	-	278.00
3		1 1/2"	-	403.00
4		2"	-	513.00
5		Over 2"	-	Actual Costs
6	Meter Installation Fee	5/8"	100.00	138.00
7	(Meter Size)	3/4"	Actual Costs	138.00
8		1"	Actual Costs	138.00
9		1 1/2"	Actual Costs	274.00
10		2"	Actual Costs	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		-	Actual Costs
13	Plant/System Capacity Charge		430.00	700.00
14	Main Extension Charge		-	446.00
<b>SEWER</b>				
15	Service Installation Charge	4"	NA	NA
16		over 4"	NA	NA
17	Plant/System Capacity Charge		NA	NA
18	Main Extension Charge		NA	NA

Guaranteed Revenues Received

Florida Public Service Commission

Ocala Oaks  
 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Ocala Oaks**

Schedule: E-12

**Docket No. 060368-WS**

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ X ]

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.

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Line  
No.

---

**Not applicable; no industrial customers.**



Projected Test Year Revenue Calculation

Florida Public Service Commission

Ocala Oaks  
 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. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	20,795	Note A	21,359	142,743	Note B	146,614	14.68	313,550		24.12	515,179
3	3/4"	0		0	0		0	-	0		36.18	0
4	1"	0		0	0		0	36.63	0		60.30	0
5	1-1/2"	0		0	0		0	73.19	0		120.61	0
6	2"	0		0	0		0	117.11	0		192.97	0
7	3"	0		0	0		0	234.18	0		385.94	0
8	4"	0		0	0		0	365.89	0		603.03	0
9	<b>Gallorage</b>											
10	Block 1	-		0	142,743		146,614	1.25	183,268	87,373	2.44	213,190
11	Block 2	-		0	0		0	-	0	59,241	3.04	180,094
12	Block 3	-		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>20,795</u>		<u>21,359</u>	<u>142,743</u>		<u>146,614</u>		<u>496,818</u>	<u>146,614</u>		<u>908,463</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	14.68	0		24.12	0
17	3/4"	0		0	0		0	-	0		36.18	0
18	1"	0		0	0		0	36.63	0		60.30	0
19	1-1/2"	0		0	0		0	73.19	0		120.61	0
20	2"	0		0	0		0	117.11	0		192.97	0
21	3"	0		0	0		0	234.18	0		385.94	0
22	4"	0		0	0		0	365.89	0		603.03	0
23												
24	<b>Gallorage</b>	-		0	0		0	1.25	0	0	2.44	0
25	<b>Total Commercial</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	-	0		24.12	0
29	3/4"	0		0	0		0	-	0		36.18	0
30	1"	0		0	0		0	-	0		60.30	0
31	1-1/2"	0		0	0		0	-	0		120.61	0
32	2"	0		0	0		0	-	0		192.97	0
33	3"	0		0	0		0	-	0		385.94	0
34	4"	0		0	0		0	-	0		603.03	0
35												
36	<b>Gallorage</b>	-		0	0		0	-	0	0	2.44	0
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0				-	0		48.24	0
41	3"	0		0				-	0		96.49	0
42	4"	0		0				-	0		150.76	0
43	6"	0		0				-	0		301.52	0
44	8"	0		0				-	0		482.42	0
45	10"	0		0				-	0		693.48	0
46	Per Hydrant	0		0				-	0		-	0
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	<b>Subtotals</b>	<u>20,795</u>		<u>21,359</u>	<u>142,743</u>		<u>146,614</u>		<u>496,818</u>	<u>146,614</u>		<u>908,463</u>
50	Misc. Service Charge								5,400			8,775
51	<b>Total Revenue</b>								<u>502,218</u>			<u>917,238</u>

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

Ocala Oaks  
 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. Year 2007 Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	21,359	Note A	21,899	146,614	Note B	150,321	14.68	321,477		24.12	528,204
3	3/4"	0		0	0		0	-	0		36.18	0
4	1"	0		0	0		0	36.63	0		60.30	0
5	1-1/2"	0		0	0		0	73.19	0		120.61	0
6	2"	0		0	0		0	117.11	0		192.97	0
7	3"	0		0	0		0	234.18	0		385.94	0
8	4"	0		0	0		0	365.89	0		603.03	0
9	<b>Gallage</b>											
10	Block 1	0		0	146,614		150,321	1.25	187,901	89,582	2.44	218,580
11	Block 2	0		0	0		0	-	0	60,739	3.04	184,647
12	Block 3	0		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>21,359</u>		<u>21,899</u>	<u>146,614</u>		<u>150,321</u>		<u>509,379</u>	<u>150,321</u>		<u>931,431</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	14.68	0		24.12	0
17	3/4"	0		0	0		0	-	0		36.18	0
18	1"	0		0	0		0	36.63	0		60.30	0
19	1-1/2"	0		0	0		0	73.19	0		120.61	0
20	2"	0		0	0		0	117.11	0		192.97	0
21	3"	0		0	0		0	234.18	0		385.94	0
22	4"	0		0	0		0	365.89	0		603.03	0
23									0			
24	<b>Gallage</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>1.25</u>	<u>0</u>	<u>0</u>	<u>2.44</u>	<u>0</u>
25	<b>Total Commercial</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	-	0		24.12	0
29	3/4"	0		0	0		0	-	0		36.18	0
30	1"	0		0	0		0	-	0		60.30	0
31	1-1/2"	0		0	0		0	-	0		120.61	0
32	2"	0		0	0		0	-	0		192.97	0
33	3"	0		0	0		0	-	0		385.94	0
34	4"	0		0	0		0	-	0		603.03	0
35												
36	<b>Gallage</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>2.44</u>	<u>0</u>
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0				-	0		48.24	0
41	3"	0		0				-	0		96.49	0
42	4"	0		0				-	0		150.76	0
43	6"	0		0				-	0		301.52	0
44	8"	0		0				-	0		482.42	0
45	10"	0		0				-	0		693.48	0
46	Per Hydrant	0		0				-	0		-	0
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	<b>Subtotals</b>	<u>21,359</u>		<u>21,899</u>	<u>146,614</u>		<u>150,321</u>		<u>509,379</u>	<u>150,321</u>		<u>931,431</u>
50	Misc. Service Charge								5,400			8,775
51	<b>Total Revenue</b>								<u>514,779</u>			<u>940,206</u>

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

Ocala Oaks  
 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)												
(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 Usage	Proj. Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	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	Gallage cap (gallons)										NA	
10	Capped Usage	-			NA		NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-			NA		NA			NA		
12												
13	Total Residential	NA		NA	NA		NA		NA	NA		NA
14												
15	<b>Commerical</b>											
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	Gallage	-			NA		NA	NA	NA	NA	NA	NA
25	Total Commercial	NA		NA	0		NA		NA	NA		NA
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	NA		NA	0		NA	NA	NA	NA	NA	NA
29	3/4"	NA		NA	0		NA	NA	NA	NA	NA	NA
30	1"	NA		NA	NA		NA	NA	NA	NA	NA	NA
31	1-1/2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
32	2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
33	3"	NA		NA	NA		NA	NA	NA	NA	NA	NA
34	4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
35												
36	Gallage	-			NA		NA	NA	NA	NA	NA	NA
37	Total Multi-Family	NA		NA	0		NA		NA	NA		NA
38												
39	<b>Flat Rate</b>											
40	Res. Wastewater Only	NA		NA				NA	NA		NA	NA
41	Sprinkler Heads	NA		NA				NA	NA		NA	NA
42	Reuse	NA		NA				NA	NA		NA	NA
43	Total Flat Rate - Other	NA		NA					NA			NA
44	<b>Subtotals</b>	0		0	0		0		0	0		0
45	Misc. Service Charge								NA			NA
46	<b>Total Revenue</b>								NA			NA

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

Ocala Oaks  
 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. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. 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"	NA	Note A	NA	NA	Note B	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 cap (gallons)										NA	
10	Capped Usage				0		NA	NA	NA	NA	NA	NA
11	Usage Above Cap				0		NA			NA		
1	Total Residential	NA		NA	0		NA		NA	NA		NA
2												
3	Commerical											
4	5/8" X 3/4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
5	3/4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
6	1"	NA		NA	NA		NA	NA	NA	NA	NA	NA
7	1-1/2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
8	2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
9	3"	NA		NA	NA		NA	NA	NA	NA	NA	NA
10	4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
11									NA			
12	Gallorage				0		NA	NA	NA	NA	NA	NA
13	Total Commercial	NA		NA	0		NA		NA	NA		NA
14												
15	Multi-Family											
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	0		NA	NA	NA	NA	NA	NA
25	Total Multi-Family	NA		NA	0		NA		NA	NA		NA
26												
27	Flat Rate											
28	Res. Wastewater Only	NA		NA				NA	NA		NA	NA
29	Sprinkler Heads	NA		NA				NA	NA		#VALUE!	NA
30	Reuse	NA		NA				NA	NA		#VALUE!	NA
31	Total Flat Rate - Other	NA						NA	NA			NA
32												
33	Subtotals	0		0	0		0		0	0		0
34	Misc. Service Charge								NA			NA
35	Total Revenue								NA			NA
36									NA			NA

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**

Ocala Oaks  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2005  
 Water [ X ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

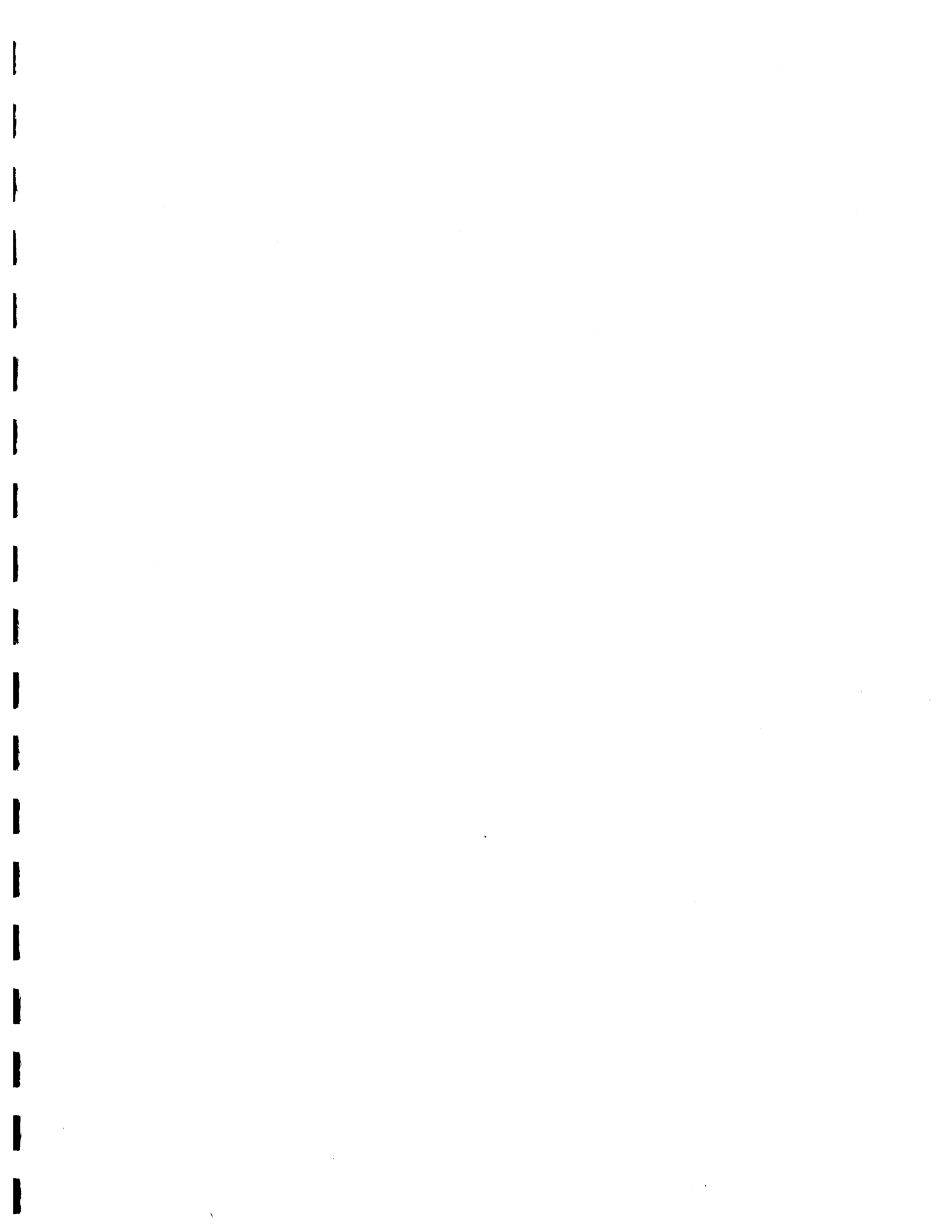
Schedule: E-14  
 Page: 1 of 1  
 Preparer: Jack Schreyer

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

**See attached Bill Analyses**









Ocala Oaks  
ENGINEERING SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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**Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Ocala Oaks**  
**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.

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	12,799	0	11,314	(641)	2,126	
2	Feb	12,001	0	12,870	(603)	(266)	
3	Mar	13,114	0	8,771	(657)	5,000	
4	Apr	14,267	0	11,195	(714)	3,786	
5	May	16,372	0	10,086	(818)	7,104	
6	Jun	12,677	0	10,179	(634)	3,132	
7	Jul	14,350	0	17,238	(716)	(2,172)	
8	Aug	13,732	0	13,284	(690)	1,138	
9	Sep	14,346	0	13,991	(718)	1,073	
10	Oct	13,324	0	12,054	(667)	1,937	
11	Nov	13,641	0	11,537	(681)	2,785	
12	Dec	12,794	0	10,815	(880)	2,859	
13	<b>TOTAL</b>	<b>163,417</b>	<b>0</b>	<b>143,334</b>	<b>(8,419)</b>	<b>28,502</b>	<b>17.4%</b>

Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Ocala Oaks  
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.

#REF!							
Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
		STP#1	(Name)	(Name)	(Name)		
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	<b>Total</b>	0	0	0	0	0	0

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Ocala Oaks**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

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
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>8,315,000</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>05/27/05</u>	<u>310,000</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>05/27/05</u>	<u>310,000</u>
		2 <u>05/30/05</u>	<u>279,000</u>
		3 <u>05/19/05</u>	<u>253,000</u>
		4 <u>05/24/05</u>	<u>245,000</u>
		5 <u>05/26/05</u>	<u>244,000</u>
		Average	<u><u>266,200</u></u>
4	Average Daily Flow		<u>161,650</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>No</u>

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Ocala Oaks**

**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
	<b>NA</b>		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		_____ NA
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.	_____ NA	_____ NA

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Ocala Oaks  
Docket No. 060368-WS**

Schedule: F-5  
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 treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Built- Out

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

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Ocala Oaks  
Docket No. 060368-WS**

Schedule: F-6  
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

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Line  
No.

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**Used and Useful Calculations  
Water Distribution and Sewer Collection Systems**

**Florida Public Service Commission**

**Ocala Oaks  
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
<b>Water</b>							
1					100%	100%	Built- Out

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

**Sewer**  
2

NA

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Ocala Oaks

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
<b>WATER</b>					
1	2001	1,658.8	1,660.3	1,653.0	
2	2002	1,661.8	1,667.8	1,671.0	
3	2003	1,674.5	1,681.5	1,688.9	
4	2004	1,695.3	1,702.3	1,706.9	
5	2005	1,725.8	1,732.8	1,724.8	
6	2006			1,742.8	1.04%
7	2007			1,760.7	1.03%
8	2008			1,778.7	1.02%
9	2009			1,796.6	1.01%
10	2010			1,814.6	1.00% 5 yrs beyond 2005
11	2011			1,832.5	0.99%
12	2012			1,850.5	0.98% 5yrs beyond 2007

X Coefficient(s) 17.950

**SEWER**

13	2001	NA	NA	NA	
14	2002	NA	NA	NA	
15	2003	NA	NA	NA	
16	2004	NA	NA	NA	
17	2005	NA	NA	NA	
18	2006			NA	NA
19	2007			NA	NA
20	2008			NA	NA
21	2009			NA	NA
22	2010			NA	NA 5 yrs beyond 2005
23	2011			NA	NA
24	2012			NA	NA 5yrs beyond 2007

X Coefficient(s) NA

## Equivalent Residential Connections - Water

## Florida Public Service Commission

Ocala Oaks

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	1,651	1,650	1,650.5	151,925	92.048	151,925	1,650.5	
2	2002	1,650	1,667	1,658.5	140,791	84.891	141,285	1,664.3	0.84%
3	2003	1,667	1,676	1,671.5	149,709	89.566	150,787	1,683.5	1.15%
4	2004	1,676	1,706	1,691.0	138,902	82.142	140,850	1,714.7	1.85%
5	2005	1,706	1,752	1,729.0	142,475	82.403	143,334	1,739.4	1.44%
Average Growth Through 5-Year Period (Col. 8)									1.32%

Equivalent Residential Connections - Sewer

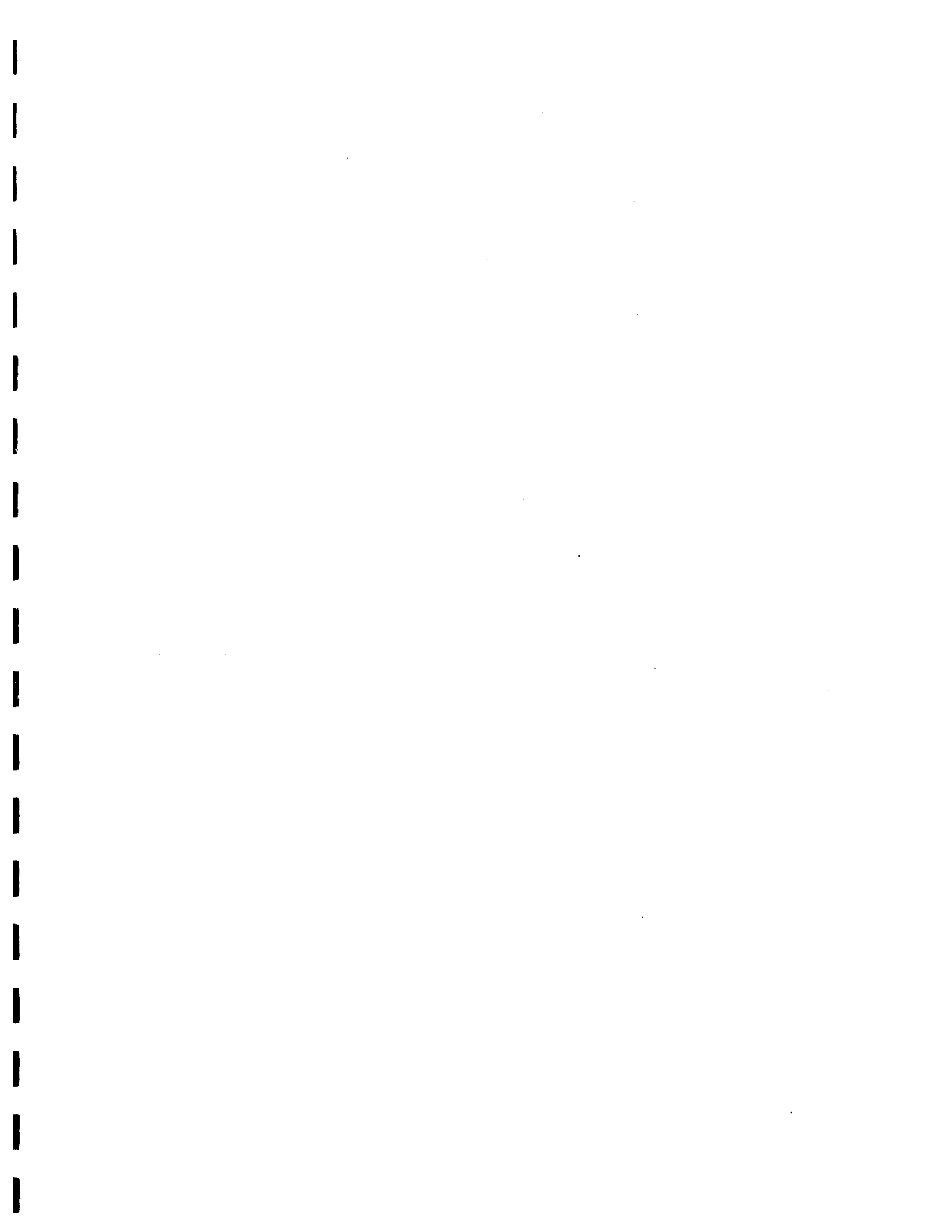
Florida Public Service Commission

Ocala Oaks  
 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) (3) (4) SFR Customers			(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	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





Ocala Oaks  
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

Ocala Oaks  
 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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	<b>WATER</b>		49.07%	<b>SEWER</b>		0.00%
1	<b>Residential</b>			<b>Residential</b>		
2	5/8" X 3/4"	14.68	21.88	5/8" X 3/4"	NA	NA
3	3/4"	-	-	3/4"	NA	NA
4	1"	36.63	54.60	1"	NA	NA
5	1-1/2"	73.19	109.10	1-1/2"	NA	NA
6	2"	117.11	174.57	2"	NA	NA
7	3"	234.18	349.08	3"	NA	NA
8	4"	365.89	545.42	4"	NA	NA
9	6"	731.34	1,090.18	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallonge, Block 1	1.25	1.86	Gallonge cap (gallons)	NA	NA
13	Block 2	-	-	Gallonge charge	NA	NA
14	Block 3	-	-			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	14.68	21.88	5/8" X 3/4"	NA	NA
17	3/4"	-	-	3/4"	NA	NA
18	1"	36.63	54.60	1"	NA	NA
19	1-1/2"	73.19	109.10	1-1/2"	NA	NA
20	2"	117.11	174.57	2"	NA	NA
21	3"	234.18	349.08	3"	NA	NA
22	4"	365.89	545.42	4"	NA	NA
23	6"	731.34	1,090.18	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallonge charge	1.25	1.86	Gallonge charge	NA	NA
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	-	-	Res. Wastewater Only	NA	NA
29	3"	-	-	Sprinkler Heads	NA	NA
30	4"	-	-	Reuse	NA	NA
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

## Ocala Oaks

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)
<b>WATER</b>					
1	Utility Plant in Service	2,402,123	0	2,402,123	A-1
2	Utility Land & Land Rights	109,802	0	109,802	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(894,064)	0	(894,064)	A-1
6	Less: CIAC	(824,553)	0	(824,553)	A-1
7	Accumulated Amortization of CIAC	428,809	0	428,809	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	106,151	0	106,151	A-1
12	Total Rate Base	<u>1,328,267</u>	<u>0</u>	<u>1,328,267</u>	
<b>SEWER</b>					
13	Utility Plant in Service	NA	0	0	A-2
14	Utility Land & Land Rights	NA	0	0	A-2
15	Less: Non-Used & Useful Plant	NA	0	0	A-2
16	Construction Work in Progress	NA	0	0	A-2
17	Less: Accumulated Depreciation	NA	0	0	A-2
18	Less: CIAC	NA	0	0	A-2
19	Accumulated Amortization of CIAC	NA	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-2
21	Less: Advances For Construction	NA	0	0	A-2
22	Working Capital Allowance	NA	0	0	A-2
23	Total Rate Base	<u>NA</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Ocala Oaks

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

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Line

No.

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NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Ocala Oaks  
 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
<b>Water</b>						
1 Water Sales Revenues	475,438	0	475,438	233,280	708,717	B-4
2 Other Revenues	5,400	0	5,400	0	5,400	B-4
3 OPERATING REVENUES	480,838	0	480,838	233,280	714,117	
4 Operation & Maintenance	435,488	0	435,488	3,445	438,933	B-5
5 Depreciation, net of CIAC Amort.	93,966	0	93,966		93,966	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	40,881	0	40,881	10,491	51,371	B-15
8 Provision for Income Taxes	(57,693)	0	(57,693)	96,769	39,077	C-1
9 OPERATING EXPENSES	512,642	0	512,642	110,705	623,347	
10 NET OPERATING INCOME	(31,804)	0	(31,804)	122,574	90,770	
11 RATE BASE	1,328,267	0	1,328,267		1,328,267	A-1
12 RATE OF RETURN	-2.39%				6.83%	
<b>Sewer</b>						
13 Sewer Sales Revenues	NA	0	0	0	0	B-4
14 Other Revenues	NA	0	0	0	0	B-4
15 OPERATING REVENUES	0	0	0	0	0	
16 Operation & Maintenance	NA	0	0	0	0	B-6
17 Depreciation, net of CIAC Amort.	NA	0	0		0	B-14
18 Amortization	NA	0	0		0	
19 Taxes Other Than Income	NA	0	0	0	0	B-15
20 Provision for Income Taxes	NA	0	0	0	0	C-1
21 OPERATING EXPENSES	0	0	0	0	0	
22 NET OPERATING INCOME	0	0	0	0	0	
23 RATE BASE	NA	0	0		0	A-2
24 RATE OF RETURN	NA				NA	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Ocala Oaks  
 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	233,280	0
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% 10,498	0
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	480,838	0
9	Plus Required Revenue Adjustment	233,280	0
10	Rate Year Revenue at Proposed Rates	714,117	0
11			
12	Less Operating Expenses Before Income Taxes	(584,270)	0
13	Less Interest Expense	(28,546)	0
14	Taxable Income	101,301	0
15	Income Tax at Composite Rate of	38.58% 39,077	0
16	Less Income Tax at Present Rates	57,693	0
17			
18	Income Tax Adjustment	96,769	0

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

Ocala Oaks

Schedule: G-6

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: Jack Schreyer

Historical [ ] Projected [ ]

Water [X] Sewer [X]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	454,855	34.24%	6.00%	2.05%	27,291	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	682,282	51.37%	9.12%	4.68%	62,224	D-2
5	Customer Deposits	20,916	1.57%	6.00%	0.09%	1,255	D-2
6	Accumulated Deferred Income Taxes	170,214	12.81%	0.00%	0.00%	0	D-2
7	Total	<u>1,328,267</u>	<u>100.00%</u>		<u>6.83%</u>	<u>90,770</u>	
<b>SEWER</b>							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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