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COMMISSION CLERK

## Palm Terrace Water and Sewer

Docket No. 060368-WS

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

Pasco County, Florida

## **VOLUME 1**

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

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Aqua Utilities Florida, Inc.

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# Palm Terrace RATE BASE

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#### Schedule of Water Rate Base

## Florida Public Service Commission

Palm Terrace

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)                                     | (2)       | (3)             | (4)       | (5)          | (6)       | (7)          | (8)          | (9)        |
|------|---|-----------|-----------------|-----------|--------------|-----------|--------------|--------------|------------|
|      |   |           | rical Base Year |           | Intermediate | Year 2006 | Projected Te | st Year 2007 |            |
|      |   | Average   |                 | Adjusted  |              | Adjusted  |              | Adjusted     | _          |
| Line |   | Balance   |                 | Average   |              | Average   |              | Average      | Supporting |
| No.  | Description                             | Per Books | Adjustments     | Balance   | Adjustments  | Balance   | Adjustments  | Balance      | Schedules  |
| 1    | Utility Plant in Service                | 0         | 266,100         | 266,100   | 35,789       | 301,890   | 77,570       | 379,460      | A-5        |
| 2    | Utility Land & Land Rights              | 0         | 23,477          | 23,477    | 0            | 23,477    | 0            | 23,477       | 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          | 0         | (133,044)       | (133,044) | 4,002        | (129,042) | (6,450)      | (135,492)    | A-9        |
| 6    | Less: CIAC                              | 0         | (138,157)       | (138,157) | 0            | (138,157) | 0            | (138,157)    | A-12       |
| 7    | Accumulated Amortization of CIAC        | 0         | 85,708          | 85,708    | 3,141        | 88,849    | 3,603        | 92,452       | 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         | 125,688         | 125,688   | (4,540)      | 121,147   | 44,441       | 165,588      | A-17       |
| 12   | Total Rate Base                         | 0         | 229,772         | 229,772   | 38,392       | 268,164   | 119,163      | 387,327      |            |

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

#### Schedule of Sewer Rate Base

#### Florida Public Service Commission

Palm Terrace 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)                                     | (2)       | (3)             | (4)       | (5)          | (6)       | (7)          | (8)       | (9)        |
|------|---|-----------|-----------------|-----------|--------------|-----------|--------------|-----------|------------|
|      |   |           | rical Base Year |           | Intermediate |           | Projected Te |           |            |
|      |   | Average   |                 | Adjusted  |              | Adjusted  |              | Adjusted  | _          |
| Line |   | Balance   |                 | Average   |              | Average   |              | Average   | Supporting |
| No.  | Description                             | Per Books | Adjustments     | Balance   | Adjustments  | Balance   | Adjustments  | Balance   | Schedules  |
| 1    | Utility Plant in Service                | 0         | 591,519         | 591,519   | 47,880       | 639,399   | 425,799      | 1,065,197 | A-6        |
| 2    | Utility Land & Land Rights              | 0         | 70,890          | 70,890    | 0            | 70,890    | 0            | 70,890    | A-6        |
| 3    | Less: Non-Used & Useful Plant           | 0         | 0               | 0         | 0            | 0         | 0            | 0         | A-7        |
| 4    | Construction Work in Progress           | 0         | 0               | 0         | 0            | 0         | 0            | 0         |            |
| 5    | Less: Accumulated Depreciation          | 0         | (322,063)       | (322,063) | (17,718)     | (339,781) | (26,280)     | (366,061) | A-10       |
| 6    | Less: CIAC                              | 0         | (343,113)       | (343,113) | 0            | (343,113) | 0            | (343,113) | A-12       |
| 7    | Accumulated Amortization of CIAC        | 0         | 281,722         | 281,722   | 17,439       | 299,160   | 16,393       | 315,554   | 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         | 110,568         | 110,568   | (4,339)      | 106,229   | 37,787       | 144,017   | A-17       |
| 12   | Total Rate Base                         | 0         | 389,523         | 389,523   | 43,261       | 432,784   | 453,699      | 886,483   |            |

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

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

Schedule: A-3

Page: 1 of 3 Preparer: Robert M. Griffin

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

| Line     | (1)   | (2)<br>Water | (3)<br>Sewer | (4)<br>Supporting |
|----------|---|--------------|--------------|-------------------|
| No.      | Description   | Average      | Average      | Schedules         |
| 1        | UTILITY PLANT IN SERVICE                              | Average      |              | A-5, A-6          |
| 2        | Additions and retirements                             | 7,906        | 11,924       | A-0, A-0          |
| -        | Record 6/30/04 Balances per PSC 2/27/06 Amendatory    | 1,000        | 11,021       |                   |
| 3        | Order   | 258,194      | 579,595      |                   |
| 4        | Total Adjustments                                     | 266,100      | 591,519      |                   |
| 5        | •   | <del></del>  |              |                   |
| 6        | UTILITY LAND & LAND RIGHTS                            |              |              | A-5, A-6          |
| 7        | Additions and retirements                             | 0            | 0            |                   |
|          | Record 6/30/04 Balances per PSC 2/27/06 Amendatory    |              |              |                   |
| 8        | Order   | 23,477       | 70,890       |                   |
| 9        | Total Adjustments                                     | 23,477       | 70,890       |                   |
| 10       |   |              |              |                   |
| 11       | (-)NON-USED & USEFUL                                  |              |              | A-7               |
|          | Plant & CIAC additions, retirements, depreciation and | •            |              |                   |
| 12       | amortization  | 0            | 0            |                   |
| 13       | CONSTRUCTION WORK IN PROGRESS                         |              |              |                   |
| 14<br>15 | Not Applicable  | 0            |              |                   |
| 16       | пострыкаме  |              |              |                   |
|          | (-)ACCUMULATED DEPRECIATION                           |              |              | A-9, A-10         |
| 18       | Depreciation and retirements                          | (6,648)      | (21,782)     | 7(0,7(10          |
|          | Record 6/30/04 Balances per PSC 2/27/06 Amendatory    |              | 12:11:027    |                   |
| 19       | Order   | (126,396)    | (300,281)    |                   |
| 20       | Total Adjustments                                     | (133,044)    | (322,063)    |                   |
| 21       |   |              |              |                   |
| 22       | (-)CIAC   |              |              | A-12              |
| 23       | New connections                                       | 0            | 0            |                   |
|          | Record 6/30/04 Balances per PSC 2/27/06 Amendatory    |              |              |                   |
| 24       | Order   | (138,157)    | (343,113)    |                   |
| 25       | Total Adjustments                                     | (138,157)    | (343,113)    |                   |
| 26       | ACCUMULATED AMORTIZATION OF CIAC                      |              |              | A 44              |
| 28       | Amortization Amortization of GIAC                     | 3,108        | 17 555       | A-14              |
| 20       | Record 6/30/04 Balances per PSC 2/27/06 Amendatory    | 3,100        | 17,555       |                   |
| 29       | Order   | 82,600       | 264,167      |                   |
| 30       |   | 85,708       | 281,722      |                   |
| 31       |   |              |              |                   |
| 32       | ACQUISITION ADJUSTMENTS                               |              |              |                   |
| 33       | Not Applicable  | 0            | 0            |                   |
| 34       |   |              |              |                   |
| 35       | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS             |              |              |                   |
| 36       | Not Applicable  | 0            | 0            |                   |
| 37       | / NADVANCES FOR CONSTRUCTION                          |              |              |                   |
|          | (-)ADVANCES FOR CONSTRUCTION  Not Applicable          |              |              | A-16              |
| 39       | Not Applicable  | 0            | 0            |                   |
| 40<br>41 | WORKING CAPITAL ALLOWANCE                             |              |              | A 17              |
| 42       | Based on Balance Sheet method                         | 125,688      | 110,568      | A-17              |
| 43       | 50000 On Building Greek Method                        | 120,000      | 110,300      |                   |
| 44       | OTHER   |              |              |                   |
| 45       | Not Applicable  | 0            |              |                   |
| 46       | r r r r r r r r r r r r r r r r r r r                 |              |              |                   |
|          | TOTAL RATE BASE ADJUSTMENTS                           | 229,772      | 389,523      |                   |
|          |   |              | <del></del>  |                   |

### Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Palm Terrace 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.

|             | (1)   | (2)         | (3)      | (4)        |
|-------------|---|-------------|----------|------------|
| Line<br>No. | Description   | Water       | Sewer    | Supporting |
| 1           | Description UTILITY PLANT IN SERVICE                  | Average     | Average  | Schedules  |
| 2           | Additions and retirements                             | 35,789      | 47,880   | A-5, A-6   |
| 3           | Additions and retirements                             | 35,769      | 47,000   |            |
| 4           | UTILITY LAND & LAND RIGHTS                            |             |          | A-5, A-6   |
| 5           | Additions and retirements                             |             | 0        | 7, 0, 7, 0 |
| 6           |   |             | <u>~</u> |            |
| 7           | (-)NON-USED & USEFUL                                  |             |          | A-7        |
|             | Plant & CIAC additions, retirements, depreciation and |             |          |            |
| 8           | amortization  | 0           | 0        |            |
| 9           |   |             |          |            |
| 10          | CONSTRUCTION WORK IN PROGRESS                         |             |          |            |
| 11          | Not Applicable  | 0           | 0        |            |
| 12          |   |             |          |            |
| 13          | (-)ACCUMULATED DEPRECIATION                           |             |          | A-9, A-10  |
| 14          | Depreciation and retirements                          | 4,002       | (17,718) |            |
| 15          | ()0140  |             |          |            |
| 16          | (-)CIAC   | <del></del> |          | A-12       |
| 17<br>18    | New connections                                       | 0           | 0        |            |
| 19          | ACCUMULATED AMORTIZATION OF CIAC                      |             |          | A 11       |
| 20          | Amortization  | 3,141       | 17,439   | A-14       |
| 21          | ATTOTALLATION   | 0,141       | 17,439   |            |
| 22          | ACQUISITION ADJUSTMENTS                               |             |          |            |
| 23          | Not Applicable  | 0           | 0        |            |
| 24          |   |             | <u></u>  |            |
| 25          | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS             |             |          |            |
| 26          | Not Applicable  | 0           | 0        |            |
| 27          |   |             |          |            |
| 28          | (-)ADVANCES FOR CONSTRUCTION                          |             |          | A-16       |
| 29          | Not Applicable  | 0           | 0        |            |
| 30          |   |             |          |            |
| 31          | WORKING CAPITAL ALLOWANCE                             |             |          | A-17       |
| 32          | Based on Balance Sheet method                         | (4,540)     | (4,339)  |            |
| 33<br>34    | OTHER   |             |          |            |
| 35          | Not Applicable  |             | 0        |            |
| 36          | (10t / Ippilodolo                                     |             |          |            |
|             | TOTAL RATE BASE ADJUSTMENTS                           | 38,392      | 43,261   |            |
|             |   |             | 10,201   |            |

### UPIS Water Note:

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

### UPIS Sewer Note:

Install effluent disposal unit per DEP inspection. Prepare an infiltration and inflow study in compliance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

### Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ending 12/31/07 Interim [ ] Final [ X ] Historical [ ] Projected [ X ] Schedule: A-3 Page: 3 of 3

Preparer: Robert M. Griffin

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

|          | (1)   | (2)     | (3)       | (4)               |
|----------|---|---------|-----------|-------------------|
| Line     |   | Water   | Sewer     | Supporting        |
| No.      | Description   | Average | Average   | Schedules         |
| 1        | UTILITY PLANT IN SERVICE                              |         |           | A-5, A-6          |
| 2        | Additions and retirements                             | 77,570  | 425,799   |                   |
| 3        | UTILITY LAND & LAND RIGHTS                            |         |           | 4540              |
| 4        | Additions and retirements                             |         |           | A-5, A <b>-</b> 6 |
| 5<br>6   | Additions and remements                               |         | 0         |                   |
| 7        | (-)NON-USED & USEFUL                                  |         |           | A-7               |
| ,        | Plant & CIAC additions, retirements, depreciation and |         |           | A-1               |
| 8        | amortization  | 0       | 0         |                   |
| 9        | arrowador.  |         |           |                   |
| 10       | CONSTRUCTION WORK IN PROGRESS                         |         |           |                   |
| 11       | Not Applicable  | 0       | 0         |                   |
| 12       |   |         |           |                   |
| 13       | (-)ACCUMULATED DEPRECIATION                           |         |           | A-9, A-10         |
| 14       | Depreciation and retirements                          | (6,450) | (26,280)  |                   |
| 15       |   |         |           |                   |
| 16       | (-)CIAC   |         |           | A-12              |
| 17       | New connections                                       | 0       | 0         |                   |
| 18       |   |         |           |                   |
| 19       | ACCUMULATED AMORTIZATION OF CIAC                      |         |           | A-14              |
| 20       | Amortization  | 3,603   | 16,393    |                   |
| 21<br>22 | ACQUISITION ADJUSTMENTS                               |         |           |                   |
| 23       | Not Applicable  |         |           |                   |
| 24       | Not Applicable  |         | 0         |                   |
| 25       | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS             |         |           |                   |
| 26       | Not Applicable  | 0       |           |                   |
| 27       | , , , , , , , , , , , , , , , , , , ,                 |         | <u></u> _ |                   |
| 28       | (-)ADVANCES FOR CONSTRUCTION                          |         |           | A-16              |
| 29       | Not Applicable  | 0       | 0         |                   |
| 30       |   |         |           |                   |
| 31       | WORKING CAPITAL ALLOWANCE                             |         |           | A-17              |
| 32       | Based on Balance Sheet method                         | 44,441  | 37,787    |                   |
| 33       |   |         |           |                   |
| 34       | OTHER   |         |           |                   |
| 35       | Not Applicable  | 0       | 0         |                   |
| 36<br>37 | TOTAL RATE BASE ADJUSTMENTS                           | 440.400 | 450.000   |                   |
| 3/       | TOTAL MATE DASE AUSUSTIMENTS                          | 119,163 | 453,699   |                   |

### **UPIS Water Note:**

Replacement of filter valves, distribution lines, electrical equipment, services and meters.

## **UPIS Sewer Note:**

Prepare an infiltration and inflow study in compliance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

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

#### Florida Public Service Commission

Palm Terrace
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.

|          | (1)                                    | (2)                            | (3)            |
|----------|--|--------------------------------|----------------|
|          |  | Water                          | Sewer          |
| Line     |  | Year End                       | Year End       |
| No.      | Description                            | Balance                        | Balance        |
|          | alances for this system begin June 30, | 2004 in accordance with PSC Am | endatory Order |
| 1        | 12/31/92 Balance                       |                                |                |
|          | 1993                                   |                                |                |
| 2        | Additions                              |                                |                |
| 3        | Retirements                            |                                |                |
| 4        | Adjustments                            |                                |                |
| 5        | 12/31/93 Balance                       | ,                              |                |
|          | 1994                                   |                                |                |
| 6        | Additions                              |                                |                |
| 7        | Retirements                            |                                |                |
| 8        | Adjustments                            |                                |                |
| 9        | 12/31/94 Balance                       |                                |                |
| Ŭ        | 12/0 i/o i Balanes                     |                                |                |
|          | 1995                                   |                                |                |
| 10       | Additions                              |                                |                |
| 11       | Retirements                            |                                |                |
| 12       | Adjustments                            |                                |                |
| 13       | 12/31/95 Balance                       | <del></del>                    |                |
|          | 1996                                   |                                |                |
| 14       | Additions                              |                                |                |
| 15       | Retirements                            |                                |                |
| 16       | Adjustments                            |                                |                |
| 17       | 12/31/96 Balance                       |                                |                |
|          |  |                                |                |
| 40       | 1997                                   |                                |                |
| 18       | Additions                              |                                |                |
| 19<br>20 | Retirements Adjustments                |                                |                |
| 21       | 12/31/97 Balance                       |                                |                |
| 21       | 12/3/1/97 Balance                      |                                |                |
|          | 1998                                   |                                |                |
| 22       | Additions                              |                                |                |
| 23       | Retirements                            |                                |                |
| 24       | Adjustments                            |                                |                |
| 25       | 12/31/98 Balance                       |                                |                |
|          | 1999                                   |                                |                |
| 26       | Additions                              |                                |                |
| 27       | Retirements                            |                                |                |
| 28       | Adjustments                            |                                |                |
| 20       | 12/31/00 Ralanco                       |                                |                |

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

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

|          | Tation. Schedule A-4 continued                   | (0)          | (0)          |
|----------|--|--------------|--------------|
|          | (1)  | (2)<br>Water | (3)<br>Sewer |
| Line     |  | Year End     | Year End     |
| No.      | Description                                      | Balance      | Balance      |
|          | alances for this system begin June 30, 2004 in a |              |              |
|          |  |              | •            |
| 20       | 2000<br>Additions                                |              |              |
| 30<br>31 | Additions Retirements                            |              |              |
| 32       | Adjustments                                      |              |              |
| 33       | 12/31/00 Balance                                 |              |              |
| 00       |  |              |              |
| 0.4      | 2001   |              |              |
| 34       | Additions  |              |              |
| 35<br>36 | Retirements Adjustments                          |              |              |
| 30<br>37 | 12/31/01 Balance                                 |              | <del></del>  |
| 0,       |  |              |              |
|          | 2002   |              |              |
| 38<br>39 | Additions Retirements                            |              |              |
| 39<br>40 | Adjustments                                      |              |              |
| 41       | 12/31/02 Balance                                 | <u> </u>     |              |
|          |  |              |              |
| 40       | 2003   |              |              |
| 42<br>43 | Additions Retirements                            |              |              |
| 43<br>44 | Adjustments                                      |              |              |
| 45       | 06/30/04 Amend. Order Balance                    | 281,671      | 650,485      |
| ,,,      |  | 20,,0, 1     | 300, 100     |
| 4.0      | 2004   | 64           | 4.040        |
| 46<br>47 | Additions Retirements                            | 64<br>0      | 4,042<br>0   |
| 48       | Adjustments                                      | 0            | 0            |
| 49       | 12/31/04 Balance                                 | 281,735      | 654,527      |
|          | 2005   |              | •            |
| 50       | Additions  | 30,387       | 21,422       |
| 51       | Retirements                                      | (13,482)     | (8,323)      |
| 52       | Adjustments                                      | 13,563       | 11,775       |
| 53       | 12/31/05 Balance                                 | 312,202      | 679,401      |
|          | 2006   |              |              |
| 54       | Additions  | 40,724       | 306,143      |
| 55       | Retirements                                      | (9,295)      | (8,111)      |
| 56       | Adjustments                                      | 34,188       | 29,681       |
| 57       | 12/31/06 Balance                                 | 377,819      | 1,007,114    |
|          | 2007   |              |              |
| 58       | Additions  | 48,000       | 307,031      |
| 59       | Retirements                                      | (9,484)      | (3,594)      |
| 60       | Adjustments                                      | 16,763       | 14,553       |
| 61       | 12/31/07 Balance                                 | 433,098      | 1,325,104    |
|          | Supporting Schedules: A-5, A-6 (pp 2-5)          |              |              |
|          | Supporting Schedules, A-5, A-6 (pp 2-5)          |              |              |

Schedule of Water Plant in Service By Primary Account Test Year Average balance Palm Terrace Docket No. 060368-WS

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

Florida Public Service Commission

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

|          | (1)            |  | (2)<br>Historica | (3)<br>al Base Ye | (4)<br>ar 2005 | (5)<br>Interme | (6)            | (7)<br>r 2006 | (8)<br>Projecte | (9)<br>d Rate Ye | (10)<br>ar 2007 |
|----------|----------------|--|------------------|-------------------|----------------|----------------|----------------|---------------|-----------------|------------------|-----------------|
| Line     | Acct           |  | Adjusted         |                   | ed & Useful    | Adjusted       |                | ed & Useful   | Adjusted        |                  | ed & Useful     |
| No.      | No.            | Account Name                                     | Balance          | %                 | Adjusted       | Balance        | %              | Amount        | Balance         | %                | Amount          |
| 1        | INITANIC       | SIBLE PLANT                                      |                  |                   |                |                |                |               |                 |                  |                 |
| 2        | 301.1          | Organization                                     | 552              | 0.00%             | 0              | 552            | 0.00%          | 0             | 552             | 0.00%            | 0               |
| 3        | 302.1          | Franchises                                       | 3,283            | 0.00%             | 0              | 3.283          | 0.00%          | ő             | 3.283           | 0.00%            | 0               |
| 4        | 339.1          | Other Plant & Misc. Equipment                    | 0,200            | 0.00%             | 0              | . 0            | 0.00%          | 0             | 3,283           | 0.00%            | 0               |
| 5        |                | E OF SUPPLY & PUMPING PLANT                      | 0                | 0.0076            | ٥              | U              | 0.0078         | ٠             | U               | 0.0078           | 0               |
| 6        | 303.2          | Land & Land Rights                               | 23,102           | 0.00%             | 0              | 23.102         | 0.00%          | 0             | 23.102          | 0.00%            | 0               |
| 7        | 304.2          | Structures & Improvements                        | 21,451           | 0.00%             | ő              | 21,451         | 0.00%          | ő             | 21,451          | 0.00%            | ŏ               |
| 8        | 305.2          | Collect. & Impound Reservoirs                    | 21,401           | 0.00%             | 0              | 21,431         | 0.00%          | 0             | 21,431          | 0.00%            | 0               |
| 9        | 306.2          | Lake, River & Other Intakes                      | 0                | 0.00%             | ő              | 0              | 0.00%          | 0             | 0               | 0.00%            | ő               |
| 10       | 307.2          | Wells & Springs                                  | 8,689            | 0.00%             | ŏ              | 8.689          | 0.00%          | ő             | 8,689           | 0.00%            | ő               |
| 11       | 308.2          | Infiltration Galleries & Tunnels                 | 0,000            | 0.00%             | ŏ              | 0,003          | 0.00%          | ő             | 0,000           | 0.00%            | ő               |
| 12       | 309.2          | Supply Mains                                     | 20,810           | 0.00%             | Ö              | 21,733         | 0.00%          | ő             | 26,810          | 0.00%            | ő               |
| 13       | 310.2          | Power Generation Equipment                       | 0                | 0.00%             | 0              | 21,700         | 0.00%          | ŏ             | 20,010          | 0.00%            | ő               |
| 14       | 311.2          | Pumping Equipment                                | 7,644            | 0.00%             | ő              | 7,644          | 0.00%          | ő             | 7,644           | 0.00%            | ő               |
| 15       | 339.2          | Other Plant & Misc. Equipment                    | 0                | 0.00%             | 0              | 0              | 0.00%          | o l           | 0               | 0.00%            | 0               |
| 16       | WATER          | TREATMENT PLANT                                  |                  |                   | -              | -              |                | •             |                 |                  | •               |
| 17       | 303.3          | Land & Land Rights                               | 375              | 0.00%             | 0              | 375            | 0.00%          | 0             | 375             | 0.00%            | 0               |
| 18       | 304.3          | Structures & Improvements                        | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 19       | 311.3          | Pumping Equipment                                | 0                | 0.00%             | 0              | 0              | 0.00%          | ō             | ō               | 0.00%            | 0               |
| 20       | 320.3          | Water Treatment Equipment                        | 0                | 0.00%             | 0              | 0              | 0.00%          | o l           | 0               | 0.00%            | Ō               |
| 21       | 339.3          | Other Plant & Misc. Equipment                    | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 22       | TRANSI         | MISSION & DISTRIBUTION PLANT                     |                  |                   |                |                |                |               |                 |                  |                 |
| 23       | 303.4          | Land & Land Rights                               | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 24       | 304.4          | Structures & Improvements                        | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 25       | 311.4          | Pumping Equipment                                | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | o               | 0.00%            | 0               |
| 26       | 330.4          | Distr. Reservoirs & Standpipes                   | 10,000           | 0.00%             | 0              | 10,000         | 0.00%          | 0             | 10,000          | 0.00%            | 0               |
| 27       | 331.4          | Transm. & Distribution Mains                     | 121,655          | 0.00%             | 0              | 127,368        | 0.00%          | 0             | 157,414         | 0.00%            | 0               |
| 28       | 333.4          | Services   | 5.757            | 0.00%             | 0              | 5,757          | 0.00%          | 0             | 5,757           | 0.00%            | 0               |
| 29       | 334.4          | Meters & Meter Installations                     | 55,333           | 0.00%             | 0              | 59,863         | 0.00%          | 0             | 65,736          | 0.00%            | 0               |
| 30       | 335.4          | Hydrants   | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 31       | 336.4          | Backflow Prevention                              | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 32       | 339.4          | Other Plant & Misc. Equipment                    | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 33       |                | AL PLANT   |                  |                   |                |                |                |               | 31              |                  |                 |
| 34       | 303.5          | Land & Land Rights                               | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 35       | 304.5          | Structures & Improvements                        | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 36       | 340.5          | Office Furniture & Equipment                     | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 37       | 340.51         | Computer Equipment                               | 2,594            | 0.00%             | 0              | 19,998         | 0.00%          | 0             | 56,573          | 0.00%            | 0               |
| 38       | 341.5          | Transportation Equipment                         | 3,213            | 0.00%             | 0              | 6,962          | 0.00%          | 0             | 6,962           | 0.00%            | 0               |
| 39       | 342.5          | Stores Equipment                                 | 0                | 0.00%             | 0              | 0              | 0.00%          | 0             | 0               | 0.00%            | 0               |
| 40<br>41 | 343.5<br>344.5 | Tools, Shop & Garage Equipment                   | 400              | 0.00%             | 0              | 400            | 0.00%          | 0             | 400             | 0.00%            | 0               |
| 42       | 345.5          | Laboratory Equipment                             | 2,613            | 0.00%             | 0              | 2,613          | 0.00%          | 0             | 2,613           | 0.00%            | 0               |
| 42       | 345.5          | Power Operated Equipment Communication Equipment | 0                | 0.00%<br>0.00%    | 0              | 0              | 0.00%<br>0.00% | 0             | 0               | 0.00%            | 0               |
| 43       | 347.5          | Miscellaneous Equipment                          | 2,106            | 0.00%             | 0              | -              |                | -             | -               | 0.00%            | _               |
| 45       | 348.5          | Other Tangible Plant                             | 2,106            | 0.00%             | 0              | 5,577<br>0     | 0.00%<br>0.00% | 0             | 5,577<br>0      | 0.00%            | 0<br>0          |
|          |                | •  |                  | 0.0076            |                |                | 0.00%          |               | U               | 0.00%            | U               |
| 46       | TOT            | AL   | 289,577          | -                 | 0              | 325,367        |                | 0             | 402,937         |                  | 0               |
|          | Total I        | Land and Land Rights                             | 23,477           |                   | 0              | 23,477         |                | 0             | 23,477          |                  | 0               |
|          |                | •  |                  | -                 |                |                | =              | <u>-</u> _    |                 |                  |                 |

#### Florida Public Service Commission

Schedule: A-5 Page:

2 of 5 Robert M. Griffin Preparer:

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 | Acct   | (1)                              | (2)<br>Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13)   | (14) | (15)<br>Average |
|------|--------|----------------------------------|-------------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|--------|------|-----------------|
| No.  | No.    | Account Name                     | 12/31/04          | Jan | Feb | Mar | Apr | Мау | Jun | Jul | Aug  | Sep  | Oct  | Nov    | Dec  | Balance         |
| 1    | INTAN  | GIBLE PLANT                      |                   |     |     |     |     |     |     |     |      |      |      |        |      |                 |
| 2    | 301.1  | Organization                     | 0                 | 0   | 0   | 0   | 0   | 0   | 0   |     | 0    | 0    | 0    | 0      | 0    | 0               |
| 3    | 302.1  | Franchises                       | 0                 | 0   | 0   | -   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |
|      | 339.1  | Other Plant & Misc. Equipment    | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |
| 5    |        | CE OF SUPPLY & PUMPING PLANT     | U                 | U   | U   | U   | U   | U   | U   | U   | U    | U    | U    | U      | U    | O               |
| 6    | 303.2  | Land & Land Rights               | 0                 | O   | a   | 0   | 0   | n   | 0   | n   | ຄ    | 0    | 0    | 0      | 0    | 0               |
| 7    | 304.2  | Structures & Improvements        | . 0               | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |
| 8    | 305.2  | Collect. & Impound Reservoirs    | n                 | 0   | o o | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | o o             |
| 9    | 306.2  | Lake, River & Other Intakes      | n                 | n   | ñ   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | ő               |
| 10   | 307.2  | Wells & Springs                  | ñ                 | ñ   | o o | 0   | 0   | 0   | 0   | 0   | 0    | 0    | ñ    | 0      | o o  | n               |
|      | 308.2  | Infiltration Galleries & Tunnels | ñ                 | Õ   | ñ   | 0   | n o | 0   | 0   | 0   | 0    | n    | Ô    | 0      | Õ    | 0               |
|      | 309.2  | Supply Mains                     | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | Õ    | n               |
|      | 310.2  | Power Generation Equipment       | 0                 | 0   | n   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | n    | 0      | ñ    | Ô               |
|      | 311.2  | Pumping Equipment                | n                 | 0   | Ů   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | o<br>o | ő    | ő               |
|      | 339.2  | Other Plant & Misc. Equipment    | Ô                 | 0   | 0   | 0   | 0   | 0   | ő   | 0   | 0    | n    | 0    | Ô      | 0    | o o             |
| 16   |        | R TREATMENT PLANT                | v                 | Ü   | ·   | •   | Ü   | •   | Ü   | U   | Ü    | U    | v    | v      | •    |                 |
| 17   | 303.3  | Land & Land Rights               | n                 | 0   | 0   | 0   | n   | 0   | 0   | 0   | D    | 0    | 0    | 0      | 0    | 0               |
|      | 304.3  | Structures & Improvements        | Õ                 | 0   | 0   | 0   | 0   | 0   | ő   | o o | 0    | 0    | ō    | ñ      | 0    | ō               |
|      | 311.3  | Pumping Equipment                | n                 | 0   | 0   | 0   | 0   | 0   | ő   | 0   | Ô    | ő    | ő    | 0      | ō    | 0               |
|      | 320.3  | Water Treatment Equipment        | ñ                 | ő   | Ô   | 0   | 0   | 0   | ŏ   | Ö   | 0    | ñ    | 0    | 0      | 0    | 0               |
| 21   | 339.3  | Other Plant & Misc, Equipment    | n                 | 0   | ő   | 0   | 0   | 0   | ō   | 0   | 0    | ñ    | o o  | 0      | ō    | 0               |
|      |        | MISSION & DISTRIBUTION PLANT     | · ·               | U   | U   | Ū   | Ü   | ·   | Ü   | v   | v    | ·    | ŭ    | v      | •    |                 |
|      | 303.4  | Land & Land Rights               | n                 | 0   | 0   | 0   | n   | 0   | n   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |
|      | 304.4  | Structures & Improvements        | ñ                 | 0   | ő   | ő   | Õ   | 0   | 0   | 0   | 0    | ň    | 0    | 0      | ő    | 0               |
|      | 311.4  | Pumping Equipment                | n                 | 0   | 0   | 0   | ň   | 0   | ő   | Ô   | ō    | ñ    | 0    | 0      | 0    | 0               |
| 26   | 330.4  | Distr. Reservoirs & Standpipes   | ñ                 | 0   | 0   | o o | 0   | 0   | 0   | 0   | Ö    | n    | Ô    | 0      | 0    | 0               |
|      | 331.4  | Transm. & Distribution Mains     | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | n   | 0    | ő    | ñ    | 0      | ō    | 0               |
|      | 333.4  | Services                         | 0                 | 0   | 0   | 0   | 0   | n n | ő   | n   | ñ    | ñ    | n    | ñ      | Õ    | 0               |
| 29   | 334.4  | Meters & Meter Installations     | 0                 | 0   | . 0 | 0   | 0   | 0   | ñ   | n   | ñ    | ñ    | 0    | 0      | o o  | 0               |
|      | 335.4  | Hydrants                         | 0                 | 0   | 0   | 0   | 0   | 0   | Ô   | 0   | 0    | 0    | Ô    | n      | ō    | 0               |
|      | 336.4  | Backflow Prevention              | 0                 | D.  | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | o o  | 0               |
|      | 339.4  | Other Plant & Misc. Equipment    | 0                 | 0   | 0   | 0   | 0   | n   | Ö   | 0   | Ö    | o o  | o o  | ů.     | ō    | 0               |
|      |        | AL PLANT                         | · ·               | 0   | Ü   | U   | U   | U   | v   | U   | Ü    | ·    | Ŭ    | v      | •    |                 |
|      | 303.5  | Land & Land Rights               | n                 | 0   | n   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |
|      | 304.5  | Structures & Improvements        | 0                 | 0   | 0   | 0   | a   | 0   | ñ   | Õ   | ŏ    | ñ    | 0    | n      | Ō    | 0               |
|      | 340.5  | Office Furniture & Equipment     | 0                 | 0   | 0   | 0   | 0   | 0   | Õ   | 0   | n    | ñ    | ñ    | 0      | ō    | 0               |
|      | 340.51 | Computer Equipment               | 0                 | 0   | 0   | 0   | 0   | 0   | Ô   | n   | 0    | n    | 0    | 0      | 0    | 0               |
|      | 341.5  | Transportation Equipment         | 0                 | 0   | 0   | 0   | 0   | 0   | ñ   | 0   | 0    | ñ    | 0    | 0      | 0    | 0               |
|      | 342.5  | Stores Equipment                 | 0                 | 0   | 0   | 0   | 0   | n   | ñ   | n   | ñ    | ő    | ō    | ō      | 0    | 0               |
|      | 343.5  | Tools, Shop & Garage Equipment   | 0                 | Ö   | 0   | 0   | 0   | 0   | ñ   | 0   | Ô    | ň    | 0    | 0      | 0    | 0               |
|      | 344.5  | Laboratory Equipment             | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | ŏ    | 0               |
|      | 345.5  | Power Operated Equipment         | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | n   | 0    | 0    | 0    | 0      | ő    | 0               |
|      | 346.5  | Communication Equipment          | 0                 | 0   | 0   | 0   | Ů   | 0   | 0   | 0   | Õ    | ñ    | 0    | 0      | Õ    | 0               |
|      | 347.5  | Miscellaneous Equipment          | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | Õ    | 0    | 0    | 0      | Ö    | 0               |
|      | 348.5  | Other Tangible Plant             | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | Ö    | Ö      | ŏ    | 0               |
| 40   | 0.00   | Office Failgible Flant           | U                 | U   | Ū   | U   | O   |     |     |     |      |      |      |        |      |                 |
| 46   | TOT    | AL                               | 0                 | 00  | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |
| 47   |        | Subtotal Land & Land Rights      | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0      | 0    | 0               |

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

#### Florida Public Service Commission

Schedule: Page:

A-5 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 |                 | (1)  | (2)<br>Prior Year | (3)         | (4)        | (5)        | (6)        | (7)        | (8)         | (9)                  | (10)        | (11)        | (12)        | (13)         | (14)       | (15)<br>Average |
|------|-----------------|--|-------------------|-------------|------------|------------|------------|------------|-------------|----------------------|-------------|-------------|-------------|--------------|------------|-----------------|
| No.  | No.             | Account Name                                     | 12/31/04          | Jan         | Feb        | Mar        | Apr        | May        | Jun         | Jul                  | Aug         | Sep         | Oct         | Nov          | Dec        | Balance         |
| 1    | INITANI         | CIDLE DI ANT                                     |                   |             |            |            |            |            |             |                      |             |             |             |              |            |                 |
| 2    | 301.1           | GIBLE PLANT Organization                         |                   |             |            |            |            |            |             |                      |             |             |             |              |            |                 |
| 3    | 302.1           | Franchises                                       | 552               | 552         | 552        | 552        | 552        | 552        | 552         | 552                  | 552         | 552         | 552         | <b>5</b> 52  | 552        | 552             |
| 4    | 339.1           | Other Plant & Misc. Equipment                    | 3,283             | 3,283       | 3,283      | 3,283      | 3,283      | 3,283      | 3,283       | 3,283                | 3,283       | 3,283       | 3,283       | 3,283        | 3,283      | 3,283           |
| 5    |                 | CE OF SUPPLY & PUMPING PLANT                     | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
| 6    | 303.2           | Land & Land Rights                               | 22.402            | 00.400      | 00.400     |            |            |            |             |                      |             |             |             |              |            |                 |
| 7    | 304.2           | Structures & Improvements                        | 23,102<br>21,451  | 23,102      | 23,102     | 23,102     | 23,102     | 23,102     | 23,102      | 23,102               | 23,102      | 23,102      | 23,102      | 23,102       | 23,102     | 23,102          |
| 8    | 305.2           | Collect, & Impound Reservoirs                    | 21,431<br>N       | 21,451<br>0 | 21,451     | 21,451     | 21,451     | 21,451     | 21,451      | 21,451               | 21,451      | 21,451      | 21,451      | 21,451       | 21,451     | 21,451          |
| 9    | 306.2           | Lake, River & Other Intakes                      | n                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
| 10   |                 | Wells & Springs                                  | 8,689             | 8,689       | 0<br>8.689 | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 308.2           | Infiltration Galleries & Tunnels                 | 0,005             | 0,009<br>N  | 0,009      | 8,689<br>0 | 8,689<br>0 | 8,689<br>0 | 8,689       | 8,689                | 8,689       | 8,689       | 8,689       | 8,689        | 8,689      | 8,689           |
|      | 309.2           | Supply Mains                                     | 20,810            | 20,810      | 20.810     | 20,810     | 20,810     | 20.810     | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
| 13   |                 | Power Generation Equipment                       | 20,010            | 20,610      | 20,610     | 20,810     | 20,610     | 20,810     | 20,810<br>0 | 20,8 <b>1</b> 0<br>0 | 20,810<br>0 | 20,810<br>0 | 20,810<br>0 | 20,810       | 20,810     | 20,810          |
| 14   | 311.2           | Pumping Equipment                                | 7,644             | 7,644       | 7,644      | 7,644      | 7,644      | 7,644      | 7,644       | 7,644                | 7,644       | 7,644       | 7,644       | 7.644        | 7,644      | 7,644           |
| 15   | 339.2           | Other Plant & Misc. Equipment                    | 0                 | 0           | 0          | 0          | 0          | 0          | 7,044       | 7,044                | 7,044       | 7,644       | 7,044       | 7,644<br>0   | 7,044      | 7,044           |
| 16   | WATER           | R TREATMENT PLANT                                | •                 | ŭ           | Ū          | U          | ·          | U          | U           | U                    | U           | U           | U           | U            | U          | Ū               |
| 17   | 303.3           | Land & Land Rights                               | 375               | 375         | 375        | 375        | 375        | 375        | 375         | 375                  | 375         | 375         | 375         | 375          | 375        | 375             |
| 18   | 304.3           | Structures & Improvements                        | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0,0         | 0           | 0           | 0            | 0          | 0               |
| 19   | 311.3           | Pumping Equipment                                | 0                 | ō           | ō          | 0          | 0          | o o        | 0           | 0                    | Ů           | 0           | 0           | Õ            | 0          | 0               |
| 20   | 320.3           | Water Treatment Equipment                        | 0                 | 0           | ō          | 0          | 0          | ő          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | Ö               |
| 21   | 339.3           | Other Plant & Misc. Equipment                    | 0                 | 0           | 0          | ō          | Ō          | ō          | 0           | n                    | ő           | Ö           | 0           | ñ            | 0          | Ō               |
| 22   | TRANS           | MISSION & DISTRIBUTION PLANT                     |                   |             |            | -          | •          | •          | -           | •                    | •           | •           | ·           | ŭ            | -          |                 |
| 23   | 303.4           | Land & Land Rights                               | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 304.4           | Structures & Improvements                        | 0                 | 0           | 0          | 0          | 0          | 0          | ō           | Ō                    | 0           | ō           | Ō           | 0            | Ō          | 0               |
|      | 311.4           | Pumping Equipment                                | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | Ō           | ō            | 0          | 0               |
|      | 330.4           | Distr. Reservoirs & Standpipes                   | 10,000            | 10,000      | 10,000     | 10,000     | 10,000     | 10,000     | 10,000      | 10,000               | 10,000      | 10,000      | 10,000      | 10,000       | 10,000     | 10,000          |
|      | 331.4           | Transm. & Distribution Mains                     | 121,578           | 121,578     | 121,578    | 121,578    | 121,578    | 121,578    | 121,578     | 121,578              | 121,578     | 121,578     | 121,578     | 121,578      | 122,582    | 121,655         |
|      | 333.4           | Services   | 5,757             | 5,757       | 5.757      | 5,757      | 5,757      | 5,757      | 5,757       | 5,757                | 5,757       | 5,757       | 5,757       | 5,757        | 5,757      | 5,757           |
|      | 334.4           | Meters & Meter Installations                     | 55,041            | 55,041      | 55,041     | 55,041     | 55,041     | 55,041     | 55,041      | 55,041               | 55,041      | 55,041      | 55,041      | 55,041       | 58,843     | 55,333          |
|      | 335.4           | Hydrants   | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 336.4           | Backflow Prevention                              | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 339.4           | Other Plant & Misc. Equipment                    | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      |                 | AL PLANT   |                   |             |            |            |            |            |             |                      |             |             |             |              |            |                 |
|      | 303.5           | Land & Land Rights                               | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 304.5           | Structures & Improvements                        | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 340.5           | Office Furniture & Equipment                     | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 340.51<br>341.5 | Computer Equipment                               | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 1,268       | 8,345       | 10,544       | 13,563     | 2,594           |
|      | 341.5           | Transportation Equipment                         | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 6,962                | 6,962       | 6,962       | 6,962       | 6,962        | 6,962      | 3,213           |
|      | 342.5           | Stores Equipment                                 | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 344.5           | Tools, Shop & Garage Equipment                   | 400               | 400         | 400        | 400        | 400        | 400        | 400         | 400                  | 400         | 400         | 400         | 400          | 400        | 400             |
|      | 345.5           | Laboratory Equipment                             | 2,613             | 2,613       | 2,613      | 2,613      | 2,613      | 2,613      | 2,613       | 2,613                | 2,613       | 2,613       | 2,613       | 2,613        | 2,613      | 2,613<br>0      |
|      | 345.5           | Power Operated Equipment Communication Equipment | 0                 | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0            | 0          | 0               |
|      | 347.5           | Miscellaneous Equipment                          | 0<br>440          | 0           | 0          | 0          | 0          | 0          | 0           | 0                    | 0           | 0           | 0           | 0<br>5 5 7 7 | 0<br>5,577 | 2,106           |
|      | 348.5           | Other Tangible Plant                             | 440               | 440<br>0    | 440<br>0   | 440<br>0   | 440<br>0   | 440<br>0   | 440<br>0    | 3,285<br>0           | 3,285<br>0  | 3,285<br>0  | 3,285<br>0  | 5,577<br>0   | 5,577      | 2,106           |
| .5   | J 10.J          | One rangione riant                               | U                 | U           | U          | U          | U          | U          | U           | U                    | U           | U           | U           | U            | U          | U               |
| 46   | TOTA            | AL   | 281,735           | 281,735     | 281,735    | 281,735    | 281,735    | 281,735    | 281,735     | 291,542              | 291,542     | 292,810     | 299,887     | 304,378      | 312,202    | 289,577         |
| 47   |                 | Subtotal Land & Land Rights                      | 23,477            | 23,477      | 23,477     | 23,477     | 23,477     | 23,477     | 23,477      | 23,477               | 23,477      | 23,477      | 23,477      | 23,477       | 23,477     | 23,477          |

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

Test Year Average balance
Palm Terrace

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

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5 Page:

4 of 5 Robert M. Griffin Preparer:

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 | Acct           | (1)   | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)             | (10)       | (11)            | (12)            | (13)       | (14)               | (15)<br>Average |
|------|----------------|---|-------------------|---------|---------|---------|---------|---------|---------|-----------------|------------|-----------------|-----------------|------------|--------------------|-----------------|
| No.  | No.            | Account Name                                | 12/31/05          | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul             | Aug        | Sep             | Oct             | Nov        | Dec                | Balance         |
| 1    | INTAN          | GIBLE PLANT                                 |                   |         |         |         |         |         |         |                 |            |                 |                 |            |                    |                 |
| 2    | 301.1          | Organization                                | 552               | 552     | 552     | 552     | 552     | 552     | 552     | 552             | 552        | 552             | 552             | 552        | 552                | 552             |
| 3    | 302.1          | Franchises                                  | 3,283             | 3,283   | 3,283   | 3,283   | 3,283   | 3,283   | 3,283   | 3,283           | 3,283      | 3,283           | 3,283           | 3,283      | 3,283              | 3,283           |
| 4    | 339.1          | Other Plant & Misc. Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0,200   | 0               | 0          | 0,200           | . 0             | 0          | 0                  | 0               |
| 5    | SOUR           | CE OF SUPPLY & PUMPING PLANT                | -                 | -       |         | _       | ŭ       | •       | · ·     | ·               | Ü          | ·               |                 | ŭ          | ·                  | -               |
| 6    | 303.2          | Land & Land Rights                          | 23,102            | 23,102  | 23,102  | 23,102  | 23,102  | 23.102  | 23,102  | 23,102          | 23,102     | 23,102          | 23,102          | 23,102     | 23,102             | 23,102          |
| 7    | 304.2          | Structures & Improvements                   | 21,451            | 21,451  | 21,451  | 21,451  | 21,451  | 21,451  | 21,451  | 21,451          | 21,451     | 21,451          | 21,451          | 21,451     | 21,451             | 21,451          |
| 8    | 305.2          | Collect. & Impound Reservoirs               | 0                 | 0       | 0       | 0       | 0       | 0       | 21,101  | 2.,             | 0.,        | 0               | 0               | 0          | 0                  | . 0             |
| 9    | 306.2          | Lake, River & Other Intakes                 | ō                 | Ô       | 0       | 0       | ñ       | 0       | ñ       | ō               | ñ          | o o             | Û               | 0          | Ô                  | 0               |
| 10   | 307.2          | Wells & Springs                             | 8,689             | 8,689   | 8,689   | 8,689   | 8,689   | 8,689   | 8,689   | 8,689           | 8,689      | 8,689           | 8,689           | 8,689      | 8,689              | 8,689           |
| 11   | 308.2          | Infiltration Galleries & Tunnels            | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0,000      | 0,000           | 0,000           | 0          | 0                  | 0               |
| 12   | 309.2          | Supply Mains                                | 20,810            | 20,810  | 20,810  | 20,810  | 20,810  | 20,810  | 20,810  | 20,810          | 20,810     | 20,810          | 20,810          | 26,810     | 26,810             | 21,733          |
| 13   | 310.2          | Power Generation Equipment                  | 0                 | 0       | 0       | 20,010  | 20,010  | 0       | 0.0.0   | 0               | 20,0.0     | 0               | 20,010          | 0          | 0                  | 0               |
|      | 311.2          | Pumping Equipment                           | 7,644             | 7,644   | 7,644   | 7,644   | 7,644   | 7,644   | 7,644   | 7,644           | 7,644      | 7,644           | 7,644           | 7,644      | 7,644              | 7,644           |
| 15   | 339.2          | Other Plant & Misc. Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | 0               |
|      |                | R TREATMENT PLANT                           | · ·               | v       | J       | Ū       | · ·     | · ·     | U       | Ü               | Ū          | Ū               | Ü               | Ū          | v                  | •               |
| 17   | 303.3          | Land & Land Rights                          | 375               | 375     | 375     | 375     | 375     | 375     | 375     | 375             | 375        | 375             | 375             | 375        | 375                | 375             |
| 18   | 304.3          | Structures & Improvements                   | 0                 | 0,0     | 0,0     | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0,0             | 0.0        | 0.0                | 0.0             |
|      | 311.3          | Pumping Equipment                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | 0               |
| 20   | 320.3          | Water Treatment Equipment                   | n                 | 0       | 0       | 0       | 0       | Ö       | 0       | 0               | 0          | 0               | ő               | 0          | Ô                  | 0               |
| 21   | 339.3          | Other Plant & Misc. Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | ő               |
| 22   |                | SMISSION & DISTRIBUTION PLANT               | U                 | U       | U       | U       | U       | U       | U       | U               | U          | U               | U               | U          | Ū                  | ·               |
| 23   | 303.4          | Land & Land Rights                          | 0                 | n       | 0       | 0       | 0       | 0       | n       | 0               | n          | 0               | 0               | 0          | 0                  | 0               |
|      | 304.4          | Structures & Improvements                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | ő               |
| 25   | 311.4          | Pumping Equipment                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | n               | 0          | 0               | 0               | 0          | 0                  | ñ               |
|      | 330.4          | Distr. Reservoirs & Standpipes              | 10.000            | 10.000  | 10.000  | 10,000  | 10.000  | 10,000  | 10.000  | 10.000          | 10.000     | 10.000          | 10,000          | 10,000     | 10,000             | 10,000          |
| 27   | 331.4          | Transm. & Distribution Mains                |                   |         |         |         |         |         |         |                 |            | 131,494         | 131,494         | 131,494    | 144,696            | 127,368         |
| 28   | 333.4          | Services                                    | 122,582<br>5,757  | 122,582 | 122,582 | 122,582 | 122,582 | 122,582 | 127,038 | 127,038         | 127,038    | 5,757           | 5,757           | 5,757      | 5,757              | 5,757           |
| 29   | 334.4          | Meters & Meter Installations                |                   | 5,757   | 5,757   | 5,757   | 5,757   | 5,757   | 5,757   | 5,757           | 5,757      |                 |                 | 61,053     | 62,158             | 59,863          |
| 30   | 335.4          | Hydrants                                    | 58,843            | 58,843  | 58,843  | 58,843  | 58,843  | 58,843  | 59,948  | 59,948          | 59,948     | 61,053<br>0     | 61,053<br>0     | 01,033     | 02,138             | 05,000          |
|      |                | Backflow Prevention                         | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | 0               |
| 32   | 336.4<br>339.4 |   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | 0               |
|      |                | Other Plant & Misc. Equipment<br>RAL PLANT  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | Ų          | U               | U               | U          | U                  | 0               |
|      | 303.5          | Land & Land Rights                          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | n                  | n               |
| 35   | 304.5          | Structures & Improvements                   | 0                 | _       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | ő               |
|      | 340.5          | Office Furniture & Equipment                | -                 | 0       | •       |         | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | ñ               |
|      | 340.51         |   | 0                 | 0       | 0       | 0       | -       | -       | -       | •               | •          | *               | _               | 20,417     | 47,750             | 19,998          |
| 38   | 341.5          | Computer Equipment Transportation Equipment | 13,563            | 13,563  | 13,563  | 14,741  | 14,741  | 19,552  | 20,417  | 20,417<br>6,962 | 20,417     | 20,417<br>6,962 | 20,417<br>6,962 | 6,962      | 6,962              | 6,962           |
|      | -              |   | 6,962             | 6,962   | 6,962   | 6,962   | 6,962   | 6,962   | 6,962   |                 | 6,962<br>0 | 0,902<br>D      | 0,902           | 0,902      | 0,902              | 0,502           |
|      | 342.5          | Stores Equipment                            | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | -          | •               | •               | _          | 400                | 400             |
| 40   | 343.5          | Tools, Shop & Garage Equipment              | 400               | 400     | 400     | 400     | 400     | 400     | 400     | 400             | 400        | 400             | 400             | 400        | 2,613              | 2,613           |
|      | 344.5          | Laboratory Equipment                        | 2,613             | 2,613   | 2,613   | 2,613   | 2,613   | 2,613   | 2,613   | 2,613           | 2,613      | 2,613           | 2,613<br>0      | 2,613<br>0 | 2,613              | 2,013           |
| 42   | 345.5          | Power Operated Equipment                    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | 0          | 0                  | 0               |
| -    | 346.5          | Communication Equipment                     | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | -               | _               | _          | -                  | 5.577           |
|      | 347.5          | Miscellaneous Equipment                     | 5,577             | 5,577   | 5,577   | 5,577   | 5,577   | 5,577   | 5,577   | 5,577           | 5,577      | 5,577           | 5,577           | 5,577<br>0 | 5,57 <b>7</b><br>0 | 3,377           |
| 45   | 348.5          | Other Tangible Plant                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0               | 0          | 0               | 0               | U          | U                  | U               |
| 46   | TOT            | AL  | 312,202           | 312,202 | 312,202 | 313,381 | 313,381 | 318,192 | 324,617 | 324,617         | 324,617    | 330,178         | 330,178         | 336,178    | 377,819            | 325,367         |
| 47   |                | Subtotal Land & Land Rights                 | 23,477            | 23,477  | 23,477  | 23,477  | 23,477  | 23,477  | 23,477  | 23,477          | 23,477     | 23,477          | 23,477          | 23,477     | 23,477             | 23,477          |
| ٠,   |                | Oddiolai Land & Land Nights                 | 23,411            | 20,411  | 23,411  | 23,711  | 20,417  | 20,411  | 25,717  | 20,417          | 20,477     | 20,411          | 20,711          | 20,        | ,                  | 22, . , ,       |

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

Test Year Average balance
Palm Terrace
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.

|    |                | (1)                                      | (2)                    | (3)             | (4)             | (5)             | (6)             | (7)             | (8)             | (9)              | (10)             | (11)             | (12)              | (13)         | (14)    | (15)               |
|----|----------------|--|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-------------------|--------------|---------|--------------------|
|    | Acct<br>No.    | Account Name                             | Prior Year<br>12/31/06 | Jan             | Feb             | Mar             | Apr             | May             | Jun             | Jul              | Aug              | Sep              | Oct               | Nov          | Dec     | Average<br>Balance |
|    | INITANI        | CIBLE DI ANT                             |                        |                 |                 |                 |                 |                 |                 |                  |                  |                  |                   |              |         |                    |
| 2  | 301.1          | GIBLE PLANT Organization                 | 552                    | 5ro             | 550             | 550             | rro             | 550             | 550             | 550              | 550              | 550              | 553               | 550          | 552     | 552                |
| 3  |                | Franchises                               | 552<br>3,283           | 552<br>3,283    | 552<br>3,283    | 552<br>3,283    | 552             | 552             | 552<br>3,283    | 552              | 552              | 552              | 552<br>3,283      | 552<br>3,283 | 3,283   | 3,283              |
| 4  | 339.1          | Other Plant & Misc. Equipment            | 3,263<br>0             | 3,263           | 3,263<br>0      | 3,283<br>0      | 3,283<br>0      | 3,283<br>0      | 3,283           | 3,283<br>0       | 3,283<br>0       | 3,283<br>0       | 3,263<br>0        | 3,263        | 3,283   | 0,200              |
| 5  |                | CE OF SUPPLY & PUMPING PLANT             | U                      | U               | U               | U               | U               | U               | U               | U                | U                | U                | U                 | U            | Ū       | v                  |
| 6  |                | Land & Land Rights                       | 23,102                 | 23,102          | 23,102          | 23,102          | 23,102          | 23,102          | 23,102          | 23,102           | 23,102           | 23,102           | 23,102            | 23,102       | 23,102  | 23,102             |
| 7  | 304.2          | Structures & Improvements                | 21,451                 | 21,451          | 21,451          | 21,451          | 21,451          | 21,451          | 21,451          | 21,451           | 21,451           | 21,451           | 21,451            | 21,451       | 21,451  | 21,451             |
| 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                      | ō               | ō               | ō               | ō               | ō               | Ö               | ō                | ō                | ō                | Ō                 | 0            | 0       | 0                  |
| 10 | 307.2          | Wells & Springs                          | 8,689                  | 8,689           | 8,689           | 8,689           | 8,689           | 8,689           | 8,689           | 8,689            | 8,689            | 8,689            | 8,689             | 8,689        | 8,689   | 8,689              |
| 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                             | 26,810                 | 26,810          | 26,810          | 26,810          | 26,810          | 26,810          | 26,810          | 26,810           | 26,810           | 26,810           | 26,810            | 26,810       | 26,810  | 26,810             |
| 13 | 310.2          | Power Generation Equipment               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
|    | 311.2          | Pumping Equipment                        | 7,644                  | 7,644           | 7,644           | 7,644           | 7,644           | 7,644           | 7,644           | 7,644            | 7,644            | 7,644            | 7,644             | 7.644        | 7,644   | 7,644              |
|    | 339.2          | Other Plant & Misc. Equipment            | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 16 |                | R TREATMENT PLANT                        |                        |                 |                 |                 |                 |                 |                 |                  |                  |                  |                   |              |         |                    |
|    | 303.3          | Land & Land Rights                       | 375                    | 375             | 375             | 375             | 375             | 375             | 375             | 375              | 375              | 375              | 375               | 375          | 375     | 375                |
| 18 |                | Structures & Improvements                | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
|    | 311.3          | Pumping Equipment                        | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 20 | -              | Water Treatment Equipment                | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 21 |                | Other Plant & Misc. Equipment            | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | U                  |
| 22 |                | MISSION & DISTRIBUTION PLANT             | _                      | _               | _               | _               | _               | _               | _               |                  |                  |                  |                   |              | n       | 0                  |
| 23 |                | Land & Land Rights                       | D                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
|    | 304.4          | Structures & Improvements                | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | ·                 | 0            | 0       | 0                  |
| 25 | 311.4          | Pumping Equipment                        | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 10,000       | 10,000  | 10,000             |
|    | 330.4<br>331.4 | Distr. Reservoirs & Standpipes           | 10,000                 | 10,000          | 10,000          | 10,000          | 10,000          | 10,000          | 10,000          | 10,000           | 10,000           | 10,000           | 10,000<br>167,241 | 167,241      | 174,756 | 157,414            |
|    | 333.4          | Transm. & Distribution Mains<br>Services | 144,696                | 144,696         | 144,696         | 152,211         | 152,211         | 152,211         | 159,726         | 159,726<br>5,757 | 159,726<br>5,757 | 167,241<br>5,757 | 5,757             | 5,757        | 5,757   | 5,757              |
|    | 334.4          | Meters & Meter Installations             | 5,757<br>62,158        | 5,757<br>62,158 | 5,757<br>62,158 | 5,757<br>64,272 | 5,757<br>64,272 | 5,757<br>64,272 | 5,757<br>66,386 | 5,757<br>66,386  | 66,386           | 68,500           | 68,500            | 68,500       | 70,614  | 65,736             |
|    | 335.4          | Hydrants                                 | 02,108                 | 62,136<br>N     | 02,136          | 04,272<br>N     | 64,272<br>N     | 04,272          | 00,360<br>N     | 00,300<br>N      | 00,360           | 00,300           | 00,500            | 00,500       | 70,011  | 0                  |
|    |                | Backflow Prevention                      | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | ñ                | 0                 | 0            | 0       | 0                  |
|    | 339.4          | Other Plant & Misc. Equipment            | n                      | n<br>0          | 0               | 0               | n               | n               | 0               | 0                | 0                | Ô                | ő                 | 0            | ō       | 0                  |
|    |                | RAL PLANT                                | · ·                    | v               | Ū               | U               | Ū               | Ū               | v               | ·                | ·                | ·                | •                 |              |         |                    |
|    | 303.5          | Land & Land Rights                       | n                      | n               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 35 | 304.5          | Structures & Improvements                | ñ                      | ō               | 0               | 0               | Ō               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 36 | 340.5          | Office Furniture & Equipment             | ō                      | ō               | ō               | Ö               | ō               | Ō               | 0               | Ō                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 37 | 340.51         | Computer Equipment                       | 47,750                 | 48,700          | 49,951          | 52,335          | 54,251          | 55,766          | 57,277          | 58,439           | 59,476           | 61,345           | 62,343            | 63,299       | 64,513  | 56,573             |
| 38 | 341.5          | Transportation Equipment                 | 6,962                  | 6,962           | 6,962           | 6,962           | 6,962           | 6,962           | 6,962           | 6,962            | 6,962            | 6,962            | 6,962             | 6,962        | 6,962   | 6,962              |
| 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           | 400                    | 400             | 400             | 400             | 400             | 400             | 400             | 400              | 400              | 400              | 400               | 400          | 400     | 400                |
| 41 | 344.5          | Laboratory Equipment                     | 2,613                  | 2,613           | 2,613           | 2,613           | 2,613           | 2,613           | 2,613           | 2,613            | 2,613            | 2,613            | 2,613             | 2,613        | 2,613   | 2,613              |
|    | 345.5          | Power Operated Equipment                 | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 43 | 346.5          | Communication Equipment                  | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
|    | 347.5          | Miscellaneous Equipment                  | 5,577                  | 5,577           | 5,577           | 5,577           | 5,577           | 5,577           | 5,577           | 5,577            | 5,577            | 5,577            | 5,577             | 5,577        | 5,577   | 5,577              |
| 45 | 348.5          | Other Tangible Plant                     | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                 | 0            | 0       | 0                  |
| 46 | тот            | AL                                       | 377,819                | 378,769         | 380,020         | 392,033         | 393,948         | 395,464         | 406,603         | 407,766          | 408,802          | 420,301          | 421,298           | 422,254      | 433,098 | 402,937            |
| 47 |                | Subtotal Land & Land Rights              | 23,477                 | 23,477          | 23,477          | 23,477          | 23,477          | 23,477          | 23,477          | 23,477           | 23,477           | 23,477           | 23,477            | 23,477       | 23,477  | 23,477             |

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-6

Page: 1 of 5
Preparer: Robert M. Griffin

Florida Public Service Commission

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

| Expla    | nation: F      | Provide the Average Sewer Plant in Serv<br>(1)        | ice by Primary /<br>(2) | Account a      | nd the calcula<br>(4) | tion of the Aver<br>(5) | age Non-I      | Used and Use<br>(7) | (8)               | (9)            | (10)        |
|----------|----------------|---|-------------------------|----------------|-----------------------|-------------------------|----------------|---------------------|-------------------|----------------|-------------|
|          |                | (1)   | (2)<br>Historica        |                |                       |                         | diate Yea      |                     | Projected         |                |             |
| Line     | Acct           |   | Adjusted                |                | sed & Useful          | Adjusted                |                | ed & Useful         | Adjusted          | Non-Us         | ed & Useful |
| No.      | No.            | Account Name  | Balance                 | %              | Adjusted              | Balance                 | %              | Amount              | Balance           | %              | Amount      |
| 1        | INTANG         | IBLE PLANT  |                         |                |                       |                         |                |                     |                   |                | _           |
| 2        | 351.1          | Organization  | 552                     | 0.00%          | 0                     | 552                     | 0.00%          | 0                   | 552               | 0.00%          | 0           |
| 3        | 352.1          | Franchises  | 2,878                   | 0.00%          | 0                     | 2,878                   | 0.00%          | 0                   | 2,878             | 0.00%          | 0           |
| 4        | 389.1          | Other Plant & Misc. Equipment                         | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 5        |                | CTION PLANT   |                         | 0.000/         | _                     | _                       | 0.000/         | _                   |                   | 0.000/         | 0           |
| 6        | 353.2          | Land & Land Rights                                    | 0                       | 0.00%          | 0                     | 0<br>54.707             | 0.00%          | 0                   | 74 221            | 0.00%<br>0.00% | 0           |
| 7        | 354.2          | Structures & Improvements                             | 53,238<br>0             | 0.00%<br>0.00% | 0                     | 54,727<br>0             | 0.00%<br>0.00% | 0                   | 74,231<br>0       | 0.00%          | 0           |
| 8        | 355.2          | Power Generation Equipment Collection Sewers - Force  | 15,276                  | 0.00%          | 0                     | 24,515                  | 0.00%          | 0                   | 72,564            | 0.00%          | 0           |
| 9<br>10  | 360.2<br>361.2 | Collection Sewers - Force Collection Sewers - Gravity | 232,422                 | 0.00%          | 0                     | 24,313                  | 0.00%          | 0                   | 437,177           | 0.00%          | 0           |
| 11       | 362.2          | Special Collecting Structures                         | 0                       | 0.00%          | 0                     | 242,130                 | 0.00%          | ő                   | 0                 | 0.00%          | Ö           |
| 12       | 363.2          | Services to Customers                                 | 2,099                   | 0.00%          | ŏ                     | 2,099                   | 0.00%          | ō                   | 2,099             | 0.00%          | Ō           |
| 13       | 364.2          | Flow Measuring Devices                                | 7,476                   | 0.00%          | o l                   | 8,768                   | 0.00%          | Ō                   | 8,768             | 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       |                | M 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                                       | 13,851                  | 0.00%          | 0                     | 13,851                  | 0.00%          | 0                   | 13,851            | 0.00%          | 0           |
| 21       | 371.3          | Pumping Equipment                                     | 54,739                  | 0.00%          | 0                     | 54,781                  | 0.00%          | 0                   | 59,163            | 0.00%          | 0           |
| 22       | 389.3          | Other Plant & Misc. Equipment                         | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 23       |                | MENT AND DISPOSAL PLANT                               | 70.000                  |                | •                     |                         | 0.000/         | •                   |                   | 0.000/         |             |
| 24       | 353.4          | Land & Land Rights                                    | 70,890                  | 0.00%          | 0                     | 70,890                  | 0.00%          | 0                   | 70,890            | 0.00%          | 0           |
| 25       | 354.4          | Structures & Improvements                             | 2,991                   | 0.00%          | 0                     | 4,861                   | 0.00%          | 0                   | 4,861             | 0.00%          | 0           |
| 26       | 355.4          | Power Generation Equipment                            | 105.875                 | 0.00%<br>0.00% | 0                     | 107.257                 | 0.00%<br>0.00% | 0                   | 0<br>239,495      | 0.00%<br>0.00% | 0           |
| 27       | 380.4<br>381.4 | Treatment & Disposal Equipment Plant Sewers           | 195,875<br>4,058        | 0.00%          | 0                     | 197,357<br>9,891        | 0.00%          | 0                   | 239,495<br>79,887 | 0.00%          | 0           |
| 28<br>29 | 382.4          | Outfall Sewer Lines                                   | 4,038                   | 0.00%          | 0                     | 9,691                   | 0.00%          | 0                   | 79,007            | 0.00%          | 0           |
| 30       | 389.4          | Other Plant & Misc. Equipment                         | 0                       | 0.00%          | 0                     | Ö                       | 0.00%          | 0                   | ő                 | 0.00%          | 0           |
| 31       |                | MED WATER TREATMENT PLANT                             | · ·                     | 0.0070         | ŭ                     | Ů                       | 0.0070         |                     | Ů                 | 3.3370         | Ť           |
| 32       | 353.5          | Land & Land Rights                                    | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | О                 | 0.00%          | 0           |
| 33       | 354.5          | Structures & Improvements                             | Ö                       | 0.00%          | Ö                     | Ö                       | 0.00%          | 0                   | Ö                 | 0.00%          | ō           |
| 34       | 355.5          | Power Generation Equipment                            | 0                       | 0.00%          | 0                     | Ō                       | 0.00%          | 0                   | Ō                 | 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                        | 21                      | 0.00%          | 0                     | 139                     | 0.00%          | 0                   | 139               | 0.00%          | 0           |
| 38       | 381.5          | Plant Sewers  | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 39       | 389.5          | Other Plant & Misc. Equipment                         | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 40       |                | MED WATER DISTRIBUTION PLANT                          |                         |                |                       |                         |                |                     |                   |                |             |
| 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<br>366.6 | Power Generation Equipment Reuse Services             | 0                       | 0.00%<br>0.00% | 0                     | 0                       | 0.00%<br>0.00% | 0                   | 0                 | 0.00%<br>0.00% | 0           |
| 45<br>46 | 367.6          | Reuse Meters & Meter Installations                    | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | Ö                 | 0.00%          | 0           |
| 47       | 371.6          | Pumping Equipment                                     | 214                     | 0.00%          | 0                     | 309                     | 0.00%          | 0                   | 309               | 0.00%          | ő           |
|          | 375.6          | Reuse Transmission & Distr. Sys.                      | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 49       |                | Other Plant & Misc. Equipment                         | Ō                       | 0.00%          | Ō                     | Ō                       | 0.00%          | Ō                   | Ò                 | 0.00%          | ō           |
| 50       |                | AL PLANT  |                         |                |                       |                         |                |                     |                   |                |             |
| 51       |                | 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                          | 123                     | 0.00%          | 0                     | 533                     | 0.00%          | 0                   | 533               | 0.00%          | 0           |
| 54       | 390.71         | Computer Equipment                                    | 2,252                   | 0.00%          | 0                     | 17,362                  | 0.00%          | 0                   | 49,115            | 0.00%          | 0           |
| 55       | 391.7          | Transportation Equipment                              | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 56       |                | Stores Equipment                                      | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 57       |                | Tools, Shop & Garage Equipment                        | 400                     | 0.00%          | 0                     | 785                     | 0.00%          | 0                   | 5,400             | 0.00%          | 0           |
| 58       |                | Laboratory Equipment                                  | 2,613                   | 0.00%          | 0                     | 2,613                   | 0.00%          | 0                   | 2,613             | 0.00%          | 0           |
| 59       |                | Power Operated Equipment                              | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 60       |                | Communication Equipment                               | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 61       |                | Miscellaneous Equipment                               | 440                     | 0.00%          | 0                     | 1,189                   | 0.00%          | 0                   | 11,562            | 0.00%          | 0           |
| 62       | 398.7          | Other Tangible Plant                                  | 0                       | 0.00%          | 0                     | 0                       | 0.00%          | 0                   | 0                 | 0.00%          | 0           |
| 63       | тот            | AL  | 662,409                 |                | 0                     | 710,289                 |                | 0                   | 1,136,087         |                | 0           |
| 64       | Total          | Land and Land Rights                                  | 70,890                  |                | 0                     | 70,890                  |                | 0                   | 70,890            |                | 0           |
|          |                |   |                         |                |                       | ,,,,,,                  | :              |                     | ,555              |                | <u></u>     |

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Palm Terrace
Docket No. 060368-WS
Test Year Ending 12/3/105
Historical [ X ] Projected [ ]

Schedule: A-6
Page: 2 of 5
Preparer: Robert M. Griffin
Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Florida Public Service Commission

| (1)  | 1             | (3)        | (4) | 6)  | (0) |          | (0) | (a)           | (2) |     | (7)           |          |     | Average |
|--|---------------|------------|-----|-----|-----|----------|-----|---------------|-----|-----|---------------|----------|-----|---------|
| Acct Account Name  | 12/31/04      | Jan        | Feb | Mar | Apr | May      | Jun | Jul           | Aug | Sep | Oct           | Nov      | Dec | Balance |
| IGIBLE PLANT   |               |            |     |     | '   |          | <   | c             | c   | c   | c             | 0        | 0   |         |
|  | 0 0           | 0 (        | 0 0 | 00  | 0 0 | <b>-</b> | 0   | •             | 0   | 0   | 0             | 0        | 0   |         |
| 352.1 Franchises<br>389.1 Other Plant & Misc. Equipment          | 0             | 0          | 00  | 00  | 00  | 00       | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| C  |               |            |     | ı   |     |          | d   | ď             | c   | c   | c             | C        | 0   |         |
|  | 0 (           | 0 (        | 0 0 | 0 0 | 0 0 | 5 0      | 0 0 | 0 0           | 0 0 | 0   | 0             | 0        | 0   |         |
| 354.2 Structures & Improvements                                  | 0 0           | 0          | 0 0 | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0 0 | <b>5</b> 0    | <b>-</b> | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0 6      | 0 6 | 0 9           | > < | > < | > <           | o C      | 0   |         |
|  | 0             | 0 0        | 0 0 | 0 0 | 00  | <b>-</b> | 0 0 | 0 0           | 0   | 0   | 0             | 0        | 0   |         |
|  | 0             | > <        | 5 0 | > < | > < | » C      | ) O | ° 0           | 0   | 0   | 0             | 0        | 0   |         |
| 389.2 Other Plant & Misc. Equipment                              | >             | 0          | •   | •   | •   | o        | •   |               |     |     |               |          |     |         |
| 353.3 Land & Land Rights   | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0 (      | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0 0 | 0 0 | <b>•</b>      | 0 0      | > < |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0 1 | 0 (           | 0 0 | 0 0 | <b>&gt;</b> C | 0 0      | 0 0 |         |
|  | 0             | 0          | 0   | 0 ( | 0 ( | 0 0      | 0 0 | <b>-</b>      | 0   | > < | o C           | 0        | 0   |         |
| 371.3 Pumping Equipment  | 0 (           | 0 (        | 0 0 | 0 0 | > < |          | 0 0 | 0 0           | 0 0 | 0   | 0             | 0        | 0   |         |
| <ol> <li>Other Plant &amp; Misc. Equipment</li> </ol>            | 0             | 0          | 0   | >   | >   | >        | >   | ,             | >   |     |               |          |     |         |
| IREALMENT AND DISPOSAL PLANT                                     | -             | c          | c   | С   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| 355.4 Land & Land rights 25.4 Charture & Improvements            | 0 0           | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0 0      | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0 ( | 0             | 0        | o c |         |
| 381.4 Plant Sewers   | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0 (           | 0 ( | > 0 | <b>.</b>      | 0 0      | 0 0 |         |
| 382.4 Outfall Sewer Lines  | 0             | 0          | 0   | 0   | 0 ( | 0        | 0   | 0             | 0 0 | 0 0 | 0 0           | 0        | 0   |         |
| 9.4 Other Plant & Misc. Equipment                                | 0             | 0          | 0   | 0   | >   | 0        | >   | •             | •   | ,   |               |          |     |         |
| CLAIMED WATER TREATMENT PLANT                                    | •             | c          | c   | c   | c   | •        | c   | c             | 0   | 0   | 0             | 0        | 0   |         |
|  | 0 0           | 0          | 0 0 | 0 0 | 0 0 | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| 334.5 Structures & Improvements 355.5 Down Coperation Familyment | 00            | 0          | 00  | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0 (      | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0 0      | 00  |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0 0 | 0 0           | > 0      | 0   |         |
| 380.5 Treatment & Disposal Equipment                             | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0 ( | 0 0 | 0             | 0        | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0 (      | 0   | 0 0           | 0   | 0   | 0             | 0 0      | 0   |         |
| 389.5 Other Plant & Misc. Equipment                              | 0             | 0          | 0   | 0   | 0   | 0        | 0   | Þ             | 0   | >   | •             | >        | ,   |         |
| €  |               | •          | c   | c   | c   | C        | О   | 0             | 0   | 0   | 0             | 0        | 0   |         |
|  | 0             | <b>-</b>   | o 6 | 0 0 | 0 0 | 0 0      | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| 353.6 Land & Land Rights   | <b>&gt;</b> C | , e        | 0 0 | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| 355.6 Power Generation Equipment                                 | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0 0      | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0 0 | 0 (           | 0 0      | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0 0 | 0 0           | 0 0      |     |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0 ( | 0 0 | 0 0           | <b>-</b> | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | <b>&gt;</b> 0 | 0 0 | 0 0 | 0 0           | 0 0      | 0   |         |
| 389.6 Other Plant & Misc. Equipment                              | 0             | 0          | 0   | 0   | 0   | 0        | 0   | >             | >   | >   | •             | >        | ,   |         |
| Æ  |               |            | ,   | •   | •   | c        | c   | c             | c   | 0   | 0             | 0        | 0   |         |
|  | 0             | 0 0        | 0 0 | > 0 | 0 0 | 0 0      | · c | 0 0           | 0   | 0   | 0             | 0        | 0   |         |
|  | 0 0           | 0 0        | 5 6 | 0 0 | 0 0 | 0 0      | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
|  | 0 0           | > <        | > < | 0 0 | · c | ) C      | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| _  | 0 0           | 0 0        | 0 0 | o c | 0 0 | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
|  | 0 0           | > <        | o c | · c | , c | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
|  | <b>&gt;</b> C | <b>5</b> C | o C | , 0 | , 0 | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0   |         |
| 393.7 Tools, Shop & Garage Equipment                             | 0 0           | ) C        | ) C | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0        | 0 0 |         |
|  | 0 0           | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0   | 0             | 0 0      | 0   |         |
|  | 0             | 0          | 0   | 0   | 0   | 0        | 0   | 0             | 0   | 0 ( | 0 (           | 0 0      | 0 0 |         |
|  | 0             | 0          | 0   | 0   | 0   | 0 (      | 0 0 | 0 0           | 0 0 | 0 0 | 0 0           | 00       | 0   |         |
| 398.7 Other Tangible Plant                                       | 0             | 0          | 0   | 0   | Þ   | >        | >   | >             | ò   | ,   | ,             |          |     |         |
| TOTAL  | 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
Palm Terrace
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [ X ] Projected [ ] Expla

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.

| Acct (1)                               | (2)<br>Prior Year | (3)          | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)    | (15)           |
|--|-------------------|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------------|
| No. Account Name                       | 12/31/04          | Jan          | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov _   | Dec     | Avera<br>Balan |
| INTANGIBLE PLANT<br>351.1 Organization | cen               | 550          | 650     | 550     | FED     | 550     | FF0     | rro     |         |         | 550     | 550     | 550     |                |
| 352.1 Franchises                       | 552<br>2,878      | 552<br>2,878 | 552     | 552     | 552     | 552     | 552     | 552     | 552     | 552     | 552     | 552     | 552     |                |
| 389.1 Other Plant & Misc. Equipment    | 2.878             | 2,878        | 2.878   | 2,878   | 2,878   | 2,878   | 2,878   | 2,878   | 2.878   | 2,878   | 2,878   | 2,878   | 2,878   | 2.             |
| COLLECTION PLANT                       | U                 | U            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
|  | •                 | _            | _       | _       | _       |         |         |         |         |         |         |         |         |                |
| 353.2 Land & Land Rights               | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 354.2 Structures & Improvements        | 53,238            | 53,238       | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53             |
| 355.2 Power Generation Equipment       | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 360.2 Collection Sewers - Force        | 15,018            | 15,018       | 15,018  | 15,018  | 15,018  | 15,018  | 15,018  | 15,018  | 15,018  | 15,018  | 15,018  | 15,018  | 18,373  | 15             |
| 361.2 Collection Sewers - Gravity      | 232,422           | 232,422      | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232            |
| 362.2 Special Collecting Structures    | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 363.2 Services to Customers            | 2,099             | 2,099        | 2,099   | 2.099   | 2,099   | 2,099   | 2,099   | 2,099   | 2,099   | 2,099   | 2,099   | 2,099   | 2,099   |                |
| 364.2 Flow Measuring Devices           | 5,969             | 5.969        | 5,969   | 5,969   | 5,969   | 5,969   | 8,768   | 8,768   | 8,768   | 8,768   | 8,768   | 8,768   | 8,768   |                |
| 365.2 Flow Measuring Installations     | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 389.2 Other Plant & Misc. Equipment    | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| SYSTEM PUMPING PLANT                   |                   |              |         |         |         |         |         |         |         |         |         |         |         |                |
| 353.3 Land & Land Rights               | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 354.3 Structures & Improvements        | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | Ō       | 0       | ō       | 0       |                |
| 355.3 Power Generation Equipment       | 0                 | Ō            | 0       | ō       | 0       | 0       | 0       | Õ       | ő       | ŏ       | Õ       | ō       | Õ       |                |
| 370.3 Receiving Wells                  | 13.851            | 13.851       | 13.851  | 13.851  | 13.851  | 13.851  | 13.851  | 13.851  | 13.851  | 13,851  | 13.851  | 13,851  | 13,851  | 1              |
| 371.3 Pumping Equipment                | 54,645            | 54,645       | 54,645  | 54,645  | 54,781  | 54,781  | 54,781  | 54,781  | 54,781  | 54,781  | 54,781  | 54,781  | 54,781  | 5              |
| 389.3 Other Plant & Misc. Equipment    | 0                 | 0            | 0       | 0       | 04,751  | 0.,.01  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | •              |
| TREATMENT AND DISPOSAL PLANT           | 9                 | v            | •       | v       | •       | U       | U       | U       | U       | U       | U       | U       | U       |                |
| 353.4 Land & Land Rights               | 70,890            | 70.890       | 70,890  | 70,890  | 70,890  | 70,890  | 70.890  | 70,890  | 70,890  | 70,890  | 70,890  | 70,890  | 70,890  | 7              |
| 354.4 Structures & Improvements        | 0,090             |              |         |         |         |         |         |         |         |         |         |         |         | ,              |
|  | -                 | 0            | 0       | 0       | 0       | 4,861   | 4,861   | 4,861   | 4,861   | 4,861   | 4,861   | 4,861   | 4,861   |                |
|  | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 380.4 Treatment & Disposal Equipme     |                   | 195,454      | 195,454 | 195,454 | 195,454 | 195,454 | 196,205 | 196,205 | 196,205 | 196,205 | 196,205 | 196,205 | 196,421 | 18             |
| 381.4 Plant Sewers                     | 4,058             | 4,058        | 4,058   | 4,058   | 4,058   | 4,058   | 4,058   | 4,058   | 4.058   | 4,058   | 4,058   | 4,058   | 4.058   |                |
| 382.4 Outfall Sewer Lines              | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 389.4 Other Plant & Misc. Equipment    | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| RECLAIMED WATER TREATMENT PLA          | NT                |              |         |         |         |         |         |         |         |         |         |         |         |                |
| 353.5 Land & Land Rights               | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 354.5 Structures & Improvements        | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 355.5 Power Generation Equipment       | 0                 | 0            | 0       | 0       | Ō       | 0       | 0       | 0       | 0       | Ô       | Ó       | 0       | 0       |                |
| 371.5 Pumping Equipment                | 0                 | ň            | ñ       | ñ       | ň       | ō       | 0       | Ď       | ñ       | õ       | ň       | Ō       | ō       |                |
| 374.5 Reuse Distribution Reservoirs    | ŏ                 | ő            | ő       | ő       | ő       | 0       | ő       | ő       | ő       | ñ       | ő       | n n     | ő       |                |
| 380.5 Treatment & Disposal Equipme     | nt 0              | 0            | o o     | 0       | 0       | ő       | 0       | 0       | 0       | ő       | 0       | 139     | 139     |                |
| 381.5 Plant Sewers                     | . 0               | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | Ö       | 0       | 0       | 135     |                |
|  | 0                 | -            | -       | -       |         |         |         |         | -       |         | _       | 0       | -       |                |
|  | ANIT              | 0            | 0       | 0       | 0       | 0       | О       | 0       | 0       | 0       | 0       | U       | 0       |                |
| RECLAIMED WATER DISTRIBUTION PL        |                   |              |         |         |         |         |         | _       |         |         |         |         |         |                |
| 352.6 Franchises                       | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 353.6 Land & Land Rights               | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 354.6 Structures & Improvements        | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 355.6 Power Generation Equipment       | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 366.6 Reuse Services                   | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 367.6 Reuse Meters & Meter Installati  | ons 0             | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 371.6 Pumping Equipment                | 0                 | 0            | 0       | 0       | 309     | 309     | 309     | 309     | 309     | 309     | 309     | 309     | 309     |                |
| 375.6 Reuse Transmission & Distr. Sy   | s. 0              | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 389.6 Other Plant & Misc. Equipment    | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| GENERAL PLANT                          |                   |              |         |         |         |         |         |         |         |         |         |         |         |                |
| 353.7 Land & Land Rights               | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 354.7 Structures & Improvements        | 0                 | 0            | ő       | 0       | ő       | 0       | 0       | ő       | 0       | ő       | 0       | ő       | ő       |                |
| 390.7 Office Furniture & Equipment     | 0                 | ő            | 0       | ő       | 0       | 0       | ő       | 0       | ő       | 0       | 533     | 533     | 533     |                |
| 390.71 Computer Equipment              | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 1,101   | 7,245   | 9,154   | 11,775  |                |
| 391.7 Transportation Equipment         | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 1,101   | 7.243   | 9,134   | 0       |                |
|  | •                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
|  | 0                 |              |         |         | •       |         |         |         |         |         |         |         | 400     |                |
| 393.7 Tools, Shop & Garage Equipme     |                   | 400          | 400     | 400     | 400     | 400     | 400     | 400     | 400     | 400     | 400     | 400     |         |                |
| 394.7 Laboratory Equipment             | 2,613             | 2,613        | 2,613   | 2,613   | 2,613   | 2.613   | 2,613   | 2,613   | 2,613   | 2,613   | 2,613   | 2,613   | 2,613   |                |
| 395.7 Power Operated Equipment         | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 396.7 Communication Equipment          | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 397.7 Miscellaneous Equipment          | 440               | 440          | 440     | 440     | 440     | 440     | 440     | 440     | 440     | 440     | 440     | 440     | 440     |                |
|  | 0                 | 0            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 398.7 Other Tangible Plant             |                   |              |         |         |         |         |         |         |         |         |         |         |         |                |
| -                                      | -                 |              |         |         |         |         |         |         |         |         |         |         |         |                |
| 398.7 Other Tangible Plant TOTAL       | 654,527           | 654,527      | 654,527 | 654,527 | 654,972 | 659,833 | 663,383 | 663,383 | 663,383 | 664,484 | 671,161 | 673,209 | 679,401 | 66             |

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Palm Terrace
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6 4 of 5 Page: Preparer: Robert M. Griffin

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

| Line Acct            | (1)   | (2)<br>Prior Year | (3)          | (4)          | (5)      | (6)      | (7)     | (8)     | (9)     | (10)    | (11)    | (12)        | (13)          | (14)          | (15)<br>Average |
|----------------------|---|-------------------|--------------|--------------|----------|----------|---------|---------|---------|---------|---------|-------------|---------------|---------------|-----------------|
| No. No.              | Account Name  | 12/31/05          | Jan          | Feb          | Mar      | Apr      | May     | Jun     | Jul     | Aug     | Sep     | Oct         | Nov           | Dec           | Balance         |
|                      | GIBLE PLANT   |                   |              |              |          |          |         |         | -       |         |         |             |               |               |                 |
| 2 351.1              | Organization  | 552               | 552          | 552          | 552      | 552      | 552     | 552     | 552     | 552     | 552     | 552         | 552           | 552           | 552<br>2,878    |
| 3 352.1              | Franchises  | 2,878             | 2,878        | 2,878        | 2,878    | 2,878    | 2,878   | 2.878   | 2,878   | 2,878   | 2,878   | 2,878       | 2,878<br>0    | 2,878<br>0    | 2,876           |
| 4 389.1<br>5 COLLE   | Other Plant & Misc. Equipment<br>ECTION PLANT               | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | U       | 0           | v             | U             | ,               |
| 6 353.2              | Land & Land Rights  | 0                 | 0            | n            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 7 354.2              | Structures & Improvements                                   | 53,238            | 53,238       | 53,238       | 53,238   | 53,238   | 53,238  | 53,238  | 53,238  | 53,238  | 53,238  | 53,238      | 53,238        | 72,593        | 54,727          |
| 8 355.2              | Power Generation Equipment                                  | 00.250            | 0            | 00,200       | 0        | 0        | 0       | 00,200  | 00,200  | 0       | 0       | 0           | 0             | 0             |                 |
| 9 360.2              | Collection Sewers - Force                                   | 18,373            | 18,373       | 18.373       | 18,373   | 18,373   | 18,373  | 21,693  | 21,693  | 21,693  | 25,013  | 25,013      | 25,013        | 68,333        | 24,515          |
| 10 361.2             | Collection Sewers - Gravity                                 | 232,422           | 232,422      | 232,422      | 232,422  | 232,422  | 232,422 | 232,422 | 232,422 | 232,422 | 232,422 | 232,422     | 232,422       | 359,404       | 242,19          |
| 11 362.2             | Special Collecting Structures                               | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 12 363.2             | Services to Customers                                       | 2.099             | 2,099        | 2,099        | 2,099    | 2,099    | 2,099   | 2,099   | 2,099   | 2,099   | 2,099   | 2,099       | 2,099         | 2,099         | 2,09            |
| 13 364.2             | Flow Measuring Devices                                      | 8,768             | 8,768        | 8,768        | 8,768    | 8,768    | 8,768   | 8,768   | 8,768   | 8,768   | 8,768   | 8.768       | 8,768         | 8,768         | 8,76            |
| 14 365.2             | Flow Measuring Installations                                | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 15 389.2             | Other Plant & Misc. Equipment                               | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | ,               |
| 16 SYSTE<br>17 353.3 | M PUMPING PLANT Land & Land Rights                          | 0                 | 0            | n            | 0        | n        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
| 18 354.3             | Structures & Improvements                                   | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | ,               |
| 19 355.3             | Power Generation Equipment                                  | 0                 | 0            | n            | 0        | 0        | 0       | 0       | ő       | 0       | 0       | 0           | 0             | Ö             |                 |
| 20 370.3             | Receiving Wells   | 13,851            | 13,851       | 13,851       | 13,851   | 13,851   | 13,851  | 13,851  | 13,851  | 13,851  | 13,851  | 13,851      | 13.851        | 13,851        | 13,85           |
| 21 371.3             | Pumping Equipment   | 54,781            | 54,781       | 54,781       | 54,781   | 54,781   | 54,781  | 54,781  | 54,781  | 54,781  | 54,781  | 54,781      | 54,781        | 54,781        | 54,78           |
| 22 389.3             | Other Plant & Misc. Equipment                               | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
| 23 TREAT             | MENT AND DISPOSAL PLANT                                     |                   |              |              |          |          |         |         |         |         |         |             |               |               |                 |
| 24 353.4             | Land & Land Rights  | 70,890            | 70,890       | 70,890       | 70,890   | 70,890   | 70.890  | 70,890  | 70,890  | 70,890  | 70,890  | 70,890      | 70,890        | 70,890        | 70,890          |
| 25 354.4             | Structures & Improvements                                   | 4.861             | 4.861        | 4,861        | 4,861    | 4,861    | 4,861   | 4,861   | 4,861   | 4,861   | 4,861   | 4,861       | 4,861         | 4,861         | 4,86            |
| 26 355.4             | Power Generation Equipment                                  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | 407.05          |
| 27 380.4             | Treatment & Disposal Equipment                              | 196,421           | 196,421      | 196,421      | 196,421  | 196,421  | 196,421 | 196,421 | 196,421 | 196,421 | 196,421 | 196,421     | 197,421       | 207,594       | 197,35<br>9,89  |
| 28 381.4             | Plant Sewers  | 4,058             | 4,058        | 4.058        | 4,058    | 4,058    | 4,058   | 4,058   | 4,058   | 4,058   | 4,058   | 4,058<br>0  | 4,058<br>0    | 79,887<br>0   | 9,09            |
| 29 382.4<br>30 389.4 | Outfall Sewer Lines   | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | ì               |
|                      | Other Plant & Misc. Equipment<br>IMED WATER TREATMENT PLANT | 0                 | 0            | 0            | U        | 0        | U       | U       | U       | U       | U       | U           | U             | v             | ,               |
| 32 353.5             | Land & Land Rights  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 33 354.5             | Structures & Improvements                                   | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | ő       | 0       | 0       | 0           | 0             | 0             | Č               |
| 34 355.5             | Power Generation Equipment                                  | 0                 | 0            | o o          | ő        | 0        | ň       | ō       | ő       | ŏ       | 0       | Õ           | ō             | 0             | (               |
| 35 371.5             | Pumping Equipment   | o o               | ő            | o o          | ō        | ŏ        | ō       | 0       | Ō       | 0       | 0       | 0           | 0             | 0             | (               |
| 36 374.5             | Reuse Distribution Reservoirs                               | ō                 | 0            | ō            | ō        | ō        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 37 380.5             | Treatment & Disposal Equipment                              | 139               | 139          | 139          | 139      | 139      | 139     | 139     | 139     | 139     | 139     | 139         | 139           | 139           | 139             |
| 38 381.5             | Plant Sewers  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 39 389.5             | Other Plant & Misc. Equipment                               | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | C               |
|                      | IMED WATER DISTRIBUTION PLANT                               |                   |              |              |          |          |         |         |         |         | _       | _           |               | 0             | (               |
| 41 352.6             | Franchises  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
| 42 353.6<br>43 354.6 | Land & Land Rights  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 43 354,6<br>44 355.6 | Structures & Improvements                                   | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | ő             | 0             | Č               |
| 45 366.6             | Power Generation Equipment<br>Reuse Services                | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | ő             | 0             |                 |
| 46 367.6             | Reuse Meters & Meter Installations                          | 0                 | 0            | 0            | 0        | 0        | 0       | ŏ       | ő       | ő       | 0       | ő           | ō             | Ō             | (               |
| 47 371.6             | Pumping Equipment   | 309               | 309          | 309          | 309      | 309      | 309     | 309     | 309     | 309     | 309     | 309         | 309           | 309           | 309             |
| 48 375.6             | Reuse Transmission & Distr. Sys.                            | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
| 49 389.6             | Other Plant & Misc. Equipment                               | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | (               |
| 50 GENER             | RAL PLANT   |                   |              |              |          |          |         |         |         |         |         |             |               |               |                 |
| 51 353.7             | Land & Land Rights  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
| 52 354.7             | Structures & Improvements                                   | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             | 53              |
| 53 390.7             | Office Furniture & Equipment                                | 533               | 533          | 533          | 533      | 533      | 533     | 533     | 533     | 533     | 533     | 533         | 533<br>17,725 | 533<br>41,456 | 17,36           |
| 54 390.71            | Computer Equipment  | 11,775            | 11,775       | 11,775       | 12,798   | 12,798   | 16,975  | 17,725  | 17,725  | 17,725  | 17,725  | 17,725<br>0 | 17,725        | 41,456<br>0   | 17,30           |
| 55 391.7             | Transportation Equipment                                    | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
| 56 392.7             | Stores Equipment  | 0                 | 0            | 0            | 0<br>400 | 0<br>400 | 400     | 400     | 400     | 400     | 400     | 400         | 400           | 5,400         | 78              |
| 57 393.7<br>58 394.7 | Tools, Shop & Garage Equipment                              | 400               | 400<br>2,613 | 400<br>2,613 | 2,613    | 2,613    | 2,613   | 2,613   | 2,613   | 2,613   | 2,613   | 2,613       | 2,613         | 2.613         | 2,61            |
| 58 394.7             | Laboratory Equipment Power Operated Equipment               | 2,613             | 2,613        | 2,613        | 2,613    | 2,613    | 2,613   | 2,013   | 2.013   | 2,013   | 2,013   | 2,013       | 2,010         | 0             | 2,0             |
| 60 396.7             | Communication Equipment                                     | 0                 | 0            | 0            | 0        | 0        | 0       | ő       | ő       | ő       | ő       | ō           | Ō             | 0             |                 |
| 61 397.7             | Miscellaneous Equipment                                     | 440               | 440          | 440          | 440      | 440      | 440     | 440     | 440     | 440     | 440     | 440         | 440           | 10,173        | 1,18            |
| 62 398.7             | Other Tangible Plant  | 0                 | 0            | 0            | 0        | 0        | 0       | 0       | 0       | 0       | 0       | 0           | 0             | 0             |                 |
|                      |   | v                 | v            |              |          |          |         |         |         |         |         |             | ****          |               | 740.00          |
| 63 TOT               | AL  | 679,401           | 679,401      | 679,401      | 680,424  | 680,424  | 684,601 | 688,671 | 688,671 | 688,671 | 691,991 | 691,991     | 692,991       | 1,007,114     | 710,28          |
| 64                   | Subtotal Land & Land Rights                                 | 70,890            | 70,890       | 70,890       | 70,890   | 70,890   | 70,890  | 70,890  | 70,890  | 70,890  | 70,890  | 70,890      | 70,890        | 70,890        | 70,89           |
|                      | total call a calla riigilio                                 | . 0,000           | ,            |              |          | •        |         |         |         |         |         |             |               |               |                 |

Palm Terrace

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

Florida Public Service Commission

Schedule: 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 Acct            | (1)  | (2)<br>Prior Year | (3)            | (4)            | (5)            | (6)            | (7)            | (8)            | (9)                 | (10)           | (11)       | (12)       | (13)       | (14)       | (15)<br>Average |
|----------------------|--|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|----------------|------------|------------|------------|------------|-----------------|
| No. No.              | Account Name   | 12/31/06          | Jan            | Feb            | Mar            | Apr            | May            | Jun            | Jul                 | Aug            | Sep        | Oct        | Nov        | Dec        | Balance_        |
| 1 INTAN<br>2 351.1   | GIBLE PLANT<br>Organization                            | 550               | 550            | 550            |                |                |                |                |                     |                |            |            |            |            | ==0             |
| 3 352.1              | Franchises   | 552<br>2,878      | 552<br>2,878   | 552<br>2,878   | 552<br>2,878   | 552<br>2,878   | 552<br>2,878   | 552            | 552                 | 552            | 552        | 552        | 552        | 552        | 552             |
| 4 389.1              | Other Plant & Misc. Equipment                          | 2,070             | 2,878          | 2,878          | 2,678          | 2,878          | 2,878          | 2,878<br>0     | 2,878<br>0          | 2,878<br>0     | 2,878      | 2,878<br>0 | 2,878<br>0 | 2,878<br>0 | 2,878           |
|                      | ECTION PLANT   | Ü                 | ·              | v              | Ü              | Ü              | U              | U              | 0                   | U              | U          | U          | U          | U          | U               |
| 6 353.2              | Land & Land Rights                                     | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 7 354.2              | Structures & Improvements                              | 72,593            | 72,593         | 72,593         | 73,561         | 73,561         | 73,561         | 74,529         | 74,529              | 74,529         | 75,497     | 75,497     | 75,497     | 76,465     | 74,231          |
| 8 355.2              | Power Generation Equipment                             | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 9 360.2              | Collection Sewers - Force                              | 68,333            | 68,333         | 68,333         | 70,833         | 70,833         | 70,833         | 73,333         | 73,333              | 73,333         | 75,833     | 75,833     | 75,833     | 78,333     | 72,564          |
| 10 361.2<br>11 362.2 | Collection Sewers - Gravity                            | 359,404           | 359,404        | 359,404        | 359,404        | 359,404        | 359,404        | 359,404        | 359,404             | 561,614        | 561,614    | 561,614    | 561,614    | 561,614    | 437,177         |
| 11 362.2<br>12 363.2 | Special Collecting Structures<br>Services to Customers | 2,099             | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 13 364.2             | Flow Measuring Devices                                 | 8,768             | 2,099<br>8,768 | 2,099<br>8,768 | 2,099<br>8,768 | 2,099<br>8,768 | 2,099          | 2,099          | 2,099               | 2,099          | 2,099      | 2,099      | 2,099      | 2.099      | 2,099           |
| 14 365.2             | Flow Measuring Installations                           | 0,700             | 0,700          | 0.700          | 0,768          | 0,768          | 8,768          | 8,768<br>0     | 8,768<br>0          | 8,768<br>0     | 8,768<br>0 | 8,768<br>0 | 8,768<br>0 | 8,768<br>0 | 8,768<br>0      |
| 15 389.2             | Other Plant & Misc. Equipment                          | ő                 | 0              | n              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 16 SYSTE             | EM PUMPING PLANT                                       |                   |                | •              | ŭ              | Ů              | Ŭ              | Ū              | Ü                   | v              | Ū          | ď          | U          | U          | J               |
| 17 353.3             | Land & Land Rights                                     | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 18 354.3             | Structures & Improvements                              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 19 355.3             | Power Generation Equipment                             | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 20 370.3             | Receiving Wells  | 13.851            | 13.851         | 13.851         | 13.851         | 13,851         | 13,851         | 13,851         | 13,851              | 13,851         | 13,851     | 13,851     | 13,851     | 13,851     | 13,851          |
| 21 371.3<br>22 389.3 | Pumping Equipment<br>Other Plant & Misc. Equipment     | 54,781            | 54,781         | 54,781         | 54,781         | 54,781         | 54,781         | 62,919         | 62,919              | 62,919         | 62,919     | 62,919     | 62,919     | 62,919     | 59,163          |
|                      | MENT AND DISPOSAL PLANT                                | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 24 353.4             | Land & Land Rights                                     | 70,890            | 70,890         | 70,890         | 70,890         | 70,890         | 70,890         | 70,890         | 70,890              | 70,890         | 70,890     | 70,890     | 70,890     | 70,890     | 70,890          |
| 25 354.4             | Structures & Improvements                              | 4,861             | 4,861          | 4,861          | 4,861          | 4,861          | 4,861          | 4,861          | 4,861               | 4,861          | 4,861      | 4,861      | 4,861      | 4,861      | 4,861           |
| 26 355.4             | Power Generation Equipment                             | 0                 | 0              | 0,001          | 0              | 4,001          | 4,601          | 4,607          | 4,001               | 4,001          | 4,661      | 4,661      | 4,001      | 4,001      | 4,001           |
| 27 380.4             | Treatment & Disposal Equipment                         | 207,594           | 207,594        | 207,594        | 226,344        | 226,344        | 226,344        | 245,094        | 245.094             | 245,094        | 263,844    | 263,844    | 263,844    | 284,804    | 239,495         |
| 28 381.4             | Plant Sewers   | 79,887            | 79,887         | 79,887         | 79,887         | 79,887         | 79,887         | 79,887         | 79,887              | 79,887         | 79,887     | 79,887     | 79,887     | 79,887     | 79,887          |
| 29 382.4             | Outfall Sewer Lines                                    | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 30 389.4             | Other Plant & Misc. Equipment                          | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
|                      | IMED WATER TREATMENT PLANT                             |                   |                |                |                |                |                |                |                     |                |            |            |            |            |                 |
| 32 353.5             | Land & Land Rights                                     | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 33 354.5<br>34 355.5 | Structures & Improvements Power Generation Equipment   | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 35 371.5             | Pumping Equipment                                      | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 36 374.5             | Reuse Distribution Reservoirs                          | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 37 380.5             | Treatment & Disposal Equipment                         | 139               | 139            | 139            | 139            | 139            | 139            | 139            | 139                 | 139            | 139        | 139        | 139        | 139        | 139             |
| 38 381.5             | Plant Sewers   | 0                 | 0              | 0              | 0              | 0              | 0              | 139            | 139                 | 0              | 0          | 0          | 0          | 0          | 0               |
| 39 389.5             | Other Plant & Misc. Equipment                          | ō                 | 0              | 0              | 0              | ő              | ŏ              | 0              | ŏ                   | ő              | 0          | Ö          | Õ          | 0          | Ō               |
|                      | IMED WATER DISTRIBUTION PLANT                          |                   |                |                |                |                |                |                |                     |                |            |            |            |            |                 |
| 41 352.6             | Franchises   | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 42 353.6             | Land & Land Rights                                     | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 43 354.6             | Structures & Improvements                              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 44 355.6<br>45 366.6 | Power Generation Equipment<br>Reuse Services           | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 46 367.6             | Reuse Meters & Meter Installations                     | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 47 371.6             | Pumping Equipment                                      | 309               | 309            | 309            | 309            | 309            | 309            | 309            | 309                 | 309            | 309        | 309        | 309        | 309        | 309             |
| 48 375.6             | Reuse Transmission & Distr. Sys.                       | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 000        | 0          | 0               |
| 49 389.6             | Other Plant & Misc. Equipment                          | 0                 | ō              | Ö              | ō              | Ö              | 0              | ő              | 0                   | ŏ              | ō          | ō          | ō          | ŏ          | 0               |
|                      | RAL PLANT  |                   |                |                |                |                |                |                |                     |                |            |            |            |            |                 |
| 51 353.7             | Land & Land Rights                                     | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 52 354.7             | Structures & Improvements                              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 53 390.7             | Office Furniture & Equipment                           | 533               | 533            | 533            | 533            | 533            | 533            | 533            | 533                 | 533            | 533        | 533        | 533        | 533        | 533             |
| 54 390.71            | Computer Equipment                                     | 41,456            | 42,280         | 43,366         | 45,436         | 47,099         | 48,415         | 49,726         | 50.736              | 51,636         | 53,258     | 54,124     | 54,955     | 56,009     | 49,115          |
| 55 391.7<br>56 392.7 | Transportation Equipment                               | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | 0          | 0          | 0               |
| 57 393.7             | Stores Equipment<br>Tools, Shop & Garage Equipment     | 5 400             | 5.400          | 5.400          | 0<br>5.400     | 5.400          | 5.400          | 5.400          | 0<br>5,4 <b>0</b> 0 | 5.400          | 5,400      | 0<br>5,400 | 5,400      | 5,400      | 5,400           |
| 58 394.7             | Laboratory Equipment                                   | 5,400<br>2,613    | 5,400<br>2,613 | 5,400<br>2,613 | 5,400<br>2,613 | 5,400<br>2,613 | 5,400<br>2,613 | 5,400<br>2,613 | 2,613               | 5,400<br>2,613 | 2,613      | 2,613      | 2,613      | 2,613      | 2,613           |
| 59 395.7             | Power Operated Equipment                               | 2,613             | 2,613          | 2,613          | 2,013          | 2,013          | 2,013          | 2,613          | 2,613               | 2,013          | 2,013      | 2,613      | 2,013      | 2,013      | 2,013           |
| 60 396.7             | Communication Equipment                                | 0                 | 0              | ő              | ő              | 0              | Ö              | 0              | ŏ                   | 0              | ő          | ő          | ŏ          | ŏ          | ő               |
| 61 397.7             | Miscellaneous Equipment                                | 10,173            | 10,173         | 10,173         | 10,173         | 12,180         | 12,180         | 12,180         | 12,180              | 12,180         | 12,180     | 12,180     | 12,180     | 12,180     | 11,562          |
| 62 398.7             | Other Tangible Plant                                   | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                   | 0              | 0          | 0          | . 0        | 0          | 0               |
|                      |  |                   |                |                |                |                |                |                |                     |                |            | 1000000    |            | 1005.15    | 4 400 003       |
| 63 TOT               | AL   | 1,007,114         | 1,007,938      | 1,009,024      | 1,033,312      | 1,036,982      | 1,038,298      | 1,069,965      | 1,070,975           | 1,274,085      | 1,297,925  | 1,298,791  | 1,299,622  | 1,325,104  | 1,136,087       |
| 64                   | Subtotal Land & Land Rights                            | 70,890            | 70,890         | 70,890         | 70,890         | 70,890         | 70,890         | 70,890         | 70,890              | 70,890         | 70,890     | 70,890     | 70,890     | 70,890     | 70,890          |
|                      |  |                   |                |                |                |                |                |                |                     |                |            |            |            |            |                 |

## Non-Used and Useful Plant - Summary

Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule: A-7 Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Preparer: Robert M. Griffin

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

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

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

### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Projected Test Year Ending 12/31/07 Schedule: A-8 Page: 1 of 2

Preparer: Robert M. Griffin

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

|          | (1)   | (2)                       | (3)             |
|----------|---|---------------------------|-----------------|
|          |   | Water                     | Sewer           |
| Line     |   | Year End                  | Year End        |
| No.      | Description                                 | Balance                   | Balance         |
| The b    | alances for this system begin June 30, 2004 | in accordance with PSC An | mendatory Order |
| 1        | 12/31/92 Balance                            |                           |                 |
|          | 1993  |                           |                 |
| 2        | Additions                                   |                           |                 |
| 3        | Retirements                                 |                           |                 |
| 4        | Adjustments                                 |                           |                 |
| 5        | 12/31/93 Balance                            |                           |                 |
|          |   |                           |                 |
| 0        | 1994  |                           |                 |
| 6        | Additions                                   |                           |                 |
| 7<br>8   | Retirements                                 |                           |                 |
| 9        | Adjustments<br>12/31/94 Balance             |                           |                 |
| 9        | 12/31/34 Dalance                            |                           |                 |
|          | 1995  |                           |                 |
| 10       | Additions                                   |                           |                 |
| 11       | Retirements                                 |                           |                 |
| 12       | Adjustments                                 |                           |                 |
| 13       | 12/31/95 Balance                            | <del></del>               | <del> </del>    |
|          | 1996  |                           |                 |
| 14       | Additions                                   |                           |                 |
| 15       | Retirements                                 |                           |                 |
| 16       | Adjustments                                 |                           |                 |
| 17       | 12/31/96 Balance                            |                           |                 |
|          |   |                           |                 |
| 4.0      | 1997  |                           |                 |
| 18       | Additions                                   |                           |                 |
| 19<br>20 | Retirements Adjustments                     |                           |                 |
| 21       | 12/31/97 Balance                            | <del></del>               |                 |
|          |   |                           |                 |
|          | 1998  |                           |                 |
| 22       | Additions                                   |                           |                 |
| 23       | Retirements                                 |                           |                 |
| 24       | Adjustments                                 |                           |                 |
| 25       | 12/31/98 Balance                            |                           |                 |
|          | 1999  |                           |                 |
| 26       | Additions                                   |                           |                 |
| 27       | Retirements                                 |                           |                 |
| 28       | Adjustments                                 |                           |                 |
| 29       | 12/31/99 Balance                            |                           |                 |

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

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule: A-8 Page:

2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

| Explanation: | Schedule | A-8 | continue | ď |
|--------------|----------|-----|----------|---|
|--------------|----------|-----|----------|---|

|             | (1)   | (2)                  | (3)                 |
|-------------|---|----------------------|---------------------|
|             |   | Water                | Sewer               |
| Line<br>No. | Description   | Year End<br>Balance  | Year End<br>Balance |
|             | Description alances for this system begin June 30, 2004 in ac |                      |                     |
| ille D      | alances for this system begin durie 30, 2004 in at            | Coluance with 1 50 A | nendatory Oraci     |
|             | 2000  |                      |                     |
| 30          | Additions   |                      |                     |
| 31          | Retirements   |                      |                     |
|             | Adjustments<br>12/31/00 Balance                               |                      |                     |
| 00          |   |                      |                     |
|             | 2001  |                      |                     |
| 34          | Additions   |                      |                     |
|             | Retirements Adjustments                                       |                      |                     |
| 37          | 12/31/01 Balance  |                      |                     |
| 0,          |   |                      |                     |
| 0.0         | 2002  |                      |                     |
| 38<br>39    | Additions Retirements   |                      |                     |
| 40          | Adjustments   |                      |                     |
| 41          | 12/31/02 Balance  | <del></del>          | -                   |
|             | 2003  |                      |                     |
| 42          | Additions   |                      |                     |
| 43          | Retirements   |                      |                     |
| 44          | Adjustments   |                      |                     |
| 45          | 06/30/04 Amend. Order Balance                                 | 126,396              | 300,281             |
|             | 2004  |                      |                     |
| 46          | Additions   | 4,054                | 11,096              |
| 47          | Retirements   | 0                    | 0                   |
| 48          | Adjustments   | 0                    | 0                   |
| 49          | 12/31/04 Balance  | 130,450              | 311,377             |
|             | 2005  |                      |                     |
| 50          | Additions   | 8,103                | 23,446              |
| 51          | Retirements   | (13,482)             | (8,323)             |
| 52<br>53    | Adjustments   | 468<br>125,539       | 407<br>326,907      |
| 53          | 12/31/05 Balance  | 125,559              | 320,307             |
|             | 2006  | 0.745                | 05.400              |
| 54          | Additions   | 9,715                | 25,139<br>(8,111)   |
| 55<br>56    | Retirements<br>Adjustments                                    | (9,295)<br>3,422     | 2,971               |
| 57          | 12/31/06 Balance  | 129,381              | 346,906             |
| ٠.          |   | . = 2,7 = .          | , ,,,,,             |
| EO          | 2007  | 11 212               | 35,905              |
| 58<br>59    | Additions<br>Retirements                                      | 11,312<br>(9,484)    | (3,594)             |
| 60          | Adjustments   | 9,551                | 8,292               |
| 61          | 12/31/07 Balance  | 140,760              | 387,510             |
|             |   |                      |                     |
|             | Supporting Schedules: A-9, A-10 (pp 2-5)                      |                      |                     |

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Palm Terrace 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.

|      |        | (1)                              | (2)<br>Historia | (3)<br>al Base Yea | (4)<br>ar 2005 | (5)      | (6)<br>ediate Yea | (7)<br>r 2006 | (8)      | (9)<br>d Rate Ye | (10)        |
|------|--------|----------------------------------|-----------------|--------------------|----------------|----------|-------------------|---------------|----------|------------------|-------------|
| Line | Acct   |                                  | Adjusted        |                    | d & Useful     | Adjusted |                   | d & Useful    | Adjusted |                  | ed & Useful |
| No.  | No.    | Account Name                     | Balance         | %                  | Adjusted       | Balance  | %                 | Amount        | Balance  | %                | Amount      |
| 1    | INTANG | SIBLE PLANT                      |                 |                    |                | - "      |                   |               |          |                  |             |
| 2    | 301.1  | Organization                     | 497             | 0.00%              | 0              | 511      | 0.00%             | 0             | 524      | 0.00%            | 0           |
| 3    | 302.1  | Franchises                       | 906             | 0.00%              | 0              | 988      | 0.00%             | ő             | 1,070    | 0.00%            | ő           |
| 4    | 339.1  | Other Plant & Misc. Equipment    | 0               | 0.00%              | 0              | 0        | 0.00%             | ő             | 0,070    | 0.00%            | 0           |
| 5    |        | E OF SUPPLY & PUMPING PLANT      | U               | 0.0076             | J              | 0        | 0.00 /6           | ١             | U        | 0.00 /6          | U           |
| 6    | 303.2  | Land & Land Rights               | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 7    | 304.2  | Structures & Improvements        | 13.052          | 0.00%              | 0              | 13,707   | 0.00%             | 0             | 14,376   | 0.00%            | 0           |
| 8    | 305.2  | Collect. & Impound Reservoirs    | 13,032          | 0.00%              | 0              | 15,707   | 0.00%             | ő             | 0        | 0.00%            | 0           |
| 9    | 306.2  | Lake, River & Other Intakes      | 0               | 0.00%              | 0              | 0        | 0.00%             | ő             | 0        | 0.00%            | 0           |
| 10   | 307.2  | Wells & Springs                  | 4,183           | 0.00%              | 0              | 3.842    | 0.00%             | ő             | 4,132    | 0.00%            | 0           |
| 11   | 307.2  | Infiltration Galleries & Tunnels | 4,103           | 0.00%              | 0              | 3,642    | 0.00%             | ő             | 4,132    | 0.00%            | 0           |
| 12   | 309.2  | Supply Mains                     | 2,381           | 0.00%              | 0              | 2,978    | 0.00%             | o l           | 3,684    | 0.00%            | 0           |
| 13   | 310.2  | Power Generation Equipment       | 2,361           | 0.00%              | 0              | 2,976    | 0.00%             | 0             | 3,064    | 0.00%            | 0           |
| 14   | 311.2  | Pumping Equipment                | 2,526           | 0.00%              | 0              | 2.908    | 0.00%             | 0             | 3,291    | 0.00%            | 0           |
| 15   | 339.2  | Other Plant & Misc. Equipment    | 2,320           | 0.00%              | 0              | 2,508    | 0.00%             | 0             | 3,291    | 0.00%            | 0           |
| 16   |        | R TREATMENT PLANT                | U               | 0.00 /8            | 0              | 0        | 0.0078            | U             | U        | 0.00 /6          | U           |
| 17   | 303.3  | Land & Land Rights               | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 18   | 303.3  | Structures & Improvements        | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 19   | 311.3  | Pumping Equipment                | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 20   | 320.3  | Water Treatment Equipment        | 0               | 0.00%              | 0              | 0        | 0.00%             | ٥             | 0        | 0.00%            | 0           |
| 21   | 339.3  | Other Plant & Misc. Equipment    | 0               | 0.00%              | 0              | . 0      | 0.00%             | ٥             | 0        | 0.00%            | 0           |
| 22   |        | MISSION & DISTRIBUTION PLANT     | U               | 0.0076             | U              | U        | 0.00%             | · ·           |          | 0.0076           | U           |
| 23   | 303.4  | Land & Land Rights               | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 24   |        | Structures & Improvements        | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 25   | 311.4  | Pumping Equipment                | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 26   | 330.4  | Distr. Reservoirs & Standpipes   | 2.934           | 0.00%              | 0              | 3,205    | 0.00%             | 0             | 3,475    | 0.00%            | 0           |
| 27   | 331.4  | Transm. & Distribution Mains     | 72,368          | 0.00%              | 0              | 72,587   | 0.00%             | 0             | 72,481   | 0.00%            | 0           |
| 28   | 333.4  | Services                         | 1,300           | 0.00%              | 0              | 1,372    | 0.00%             | 0             | 1,516    | 0.00%            | 0           |
| 29   | 334.4  | Meters & Meter Installations     | 30,580          | 0.00%              | 0              | 22,040   | 0.00%             | 0             | 17.869   | 0.00%            | 0           |
| 30   | 335.4  | Hydrants                         | 00,500          | 0.00%              | 0              | 22,040   | 0.00%             | 0             | 0 17,009 | 0.00%            | 0           |
| 31   | 336.4  | Backflow Prevention              | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 32   |        | Other Plant & Misc. Equipment    | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 33   | -      | CAL PLANT                        | U               | 0.0076             | U              | u u      | 0.00%             | 0             | Ų        | 0,0076           | U           |
| 34   | -      | Land & Land Rights               | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 35   |        | Structures & Improvements        | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 36   | 340.5  | Office Furniture & Equipment     | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 37   | 340.51 |                                  | 69              | 0.00%              | 0              | 1,908    | 0.00%             | 0             | 8,446    | 0.00%            | 0           |
| 38   |        | Transportation Equipment         | 0               | 0.00%              | 0              | 268      | 0.00%             | 0             | 1,354    | 0.00%            | 0           |
| 39   | 342.5  | Stores Equipment                 | 0               | 0.00%              | 0              | 230      | 0.00%             | 0             | 1,354    | 0.00%            | 0           |
| 40   |        | Tools, Shop & Garage Equipment   | 425             | 0.00%              | 0              | 438      | 0.00%             | 0             | 438      | 0.00%            | 0           |
| 41   | 344.5  | Laboratory Equipment             | 1,588           | 0.00%              | 0              | 1,762    | 0.00%             | 0             | 1,937    | 0.00%            | 0           |
| 42   |        | Power Operated Equipment         | 1,566           | 0.00%              | 0              | 1,702    | 0.00%             | 0             | 1,937    | 0.00%            | 0           |
| 43   |        | Communication Equipment          | 0               | 0.00%              | 0              | 0        | 0.00%             | 0             | ľ        | 0.00%            | 0           |
| 44   |        | Miscellaneous Equipment          | 236             | 0.00%              | 0              | 528      | 0.00%             | 0             | 900      | 0.00%            | 0           |
| 45   |        | Other Tangible Plant             | 0               | 0.00%              | Ö              | 0        | 0.00%             | 0             | 0        | 0.00%            | 0           |
| 46   | TOT    | AL                               | 133,044         | -                  |                | 129,042  |                   | 0             | 135,492  |                  | 0           |
| .•   |        |                                  | <del></del>     | =                  |                |          | •                 |               |          |                  |             |
|      | Total  | Land and Land Rights             | 0               | =                  | 0              | 0        | =                 | 0             | 0        |                  | 0           |

Test Year Average balance Palm Terrace

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 Acct | (1)                              | (2)                    | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12)   | (13) | (14) | (15)<br>Average |
|-----------|----------------------------------|------------------------|-----|-----|-----|-----|-----|-----|-----|------|------|--------|------|------|-----------------|
| No. No.   | Account Name                     | Prior Year<br>12/31/04 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug  | Sep  | Oct    | Nov  | Dec  | Balance         |
| 1 INTAN   | IGIBLE 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    | ő    | 0      | Ô    | ő    | o o             |
| 4 339.1   | Other Plant & Misc. Equipment    | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
|           | CE OF SUPPLY & PUMPING PLANT     | U                      | U   | U   | U   | U   | U   | U   | U   | U    | U    | U      | U    | Ü    | Ū               |
| 6 303.2   |                                  | n                      | 0   | 0   | 0   | 0   | n   | n   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 7 304.2   | Structures & Improvements        | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 8 305.2   | Collect. & Impound Reservoirs    | 0                      | 0   | 0   | 0   | -   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 9 306.2   | Lake, River & Other Intakes      | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 10 307.2  |                                  | U                      | 0   |     | 0   | 0   | U   | •   | 0   | •    | 0    | 0      | 0    | 0    | 0               |
|           | Wells & Springs                  | U                      | •   | 0   | U   | •   | U   | 0   | •   | 0    | 0    | •      | 0    | 0    | 0               |
| 11 308.2  | Infiltration Galleries & Tunnels | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | Ü    | 0      | U    | 0    | 0               |
| 12 309.2  | Supply Mains                     | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | J      | Ü    | •    | 0               |
| 13 310.2  | Power Generation Equipment       | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 14 311.2  | Pumping Equipment                | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 15 339.2  | Other Plant & Misc. Equipment    | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
|           | R TREATMENT PLANT                |                        |     |     |     |     |     |     |     |      |      |        |      |      |                 |
| 17 303.3  | Land & Land Rights               | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 18 304.3  | Structures & Improvements        | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 19 311.3  | Pumping Equipment                | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 20 320.3  | Water Treatment Equipment        | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 21 339.3  | Other Plant & Misc, Equipment    | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 22 TRAN   | SMISSION & DISTRIBUTION PLANT    |                        |     |     |     |     |     |     |     |      |      |        |      |      |                 |
| 23 303.4  | Land & Land Rights               | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 24 304.4  | Structures & Improvements        | 0                      | ō   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 25 311.4  | Pumping Equipment                | ñ                      | Ö   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | Ō      | 0    | 0    | 0               |
| 26 330.4  | Distr. Reservoirs & Standpipes   | n                      | ŏ   | Ď   | ñ   | n   | n   | n   | ő   | ñ    | ō    | 0      | 0    | 0    | 0               |
| 27 331.4  | Transm. & Distribution Mains     | n                      | ŏ   | 0   | ő   | 0   | 0   | Õ   | 0   | 0    | ō    | ō      | ò    | 0    | 0               |
| 28 333.4  | Services                         | 0                      | 0   | 0   | ñ   | 0   | 0   | Ö   | ň   | ñ    | Õ    | Ô      | ñ    | ō    | 0               |
| 29 334.4  | Meters & Meter Installations     | 0                      | 0   | 0   | 0   | 0   | 0   | n   | 0   | ñ    | ň    | Õ      | n    | ñ    | 0               |
| 30 335.4  | Hydrants                         | 0                      | 0   | 0   | 0   | 0   | 0   | ő   | 0   | n    | ő    | 0      | ň    | ň    | 0               |
| 31 336.4  | Backflow Prevention              | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | o    | 0      | 0    | ñ    | Ď               |
|           |                                  | •                      | -   | 0   |     | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | ñ    | Ď               |
| 32 339.4  | Other Plant & Misc. Equipment    | 0                      | 0   | U   | 0   | U   | U   | U   | U   | U    | U    | U      | U    | 0    | Ü               |
|           | RAL PLANT                        |                        | •   |     |     | •   | 0   |     | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 34 303.5  | Land & Land Rights               | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | n n             |
| 35 304.5  | Structures & Improvements        | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | •   | •    | 0    | 0      | 0    | 0    | 0               |
| 36 340.5  | Office Furniture & Equipment     | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | •    | U<br>N | 0    | 0    | 0               |
| 37 340.51 |                                  | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | Ū      | U    | 0    | 0               |
| 38 341.5  | Transportation Equipment         | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | U    | 0    | 0               |
| 39 342.5  | Stores Equipment                 | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | U    | 0               |
| 40 343.5  | Tools, Shop & Garage Equipment   | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 41 344.5  | Laboratory Equipment             | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 42 345.5  | Power Operated Equipment         | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 43 346.5  | Communication Equipment          | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 44 347.5  | Miscellaneous Equipment          | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 45 348.5  | Other Tangible Plant             | 0                      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 46 TO     | TAL                              | 0                      | . 0 | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0      | 0    | 0    | 0_              |
|           |                                  |                        |     |     |     |     |     |     | 0   | 0    | 0    | 0      | 0    | 0    | 0               |
| 47        | Subtotal Land & Land Rights      | 0<br>Note: 2005 Per l  | 0   | 0   | 0   | 0   | 0   | 0   |     |      |      |        |      |      | · ·             |

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Florida Public Service Commission

Test Year Average balance Palm Terrace 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 Acct | (1)                              | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)        | (7)     | (8)     | (9)        | (10)    | (11)     | (12)    | (13)       | (14)    | (15)<br>Average |
|-----------|----------------------------------|-------------------|---------|---------|---------|------------|---------|---------|------------|---------|----------|---------|------------|---------|-----------------|
| No. No.   | Account Name                     | 12/31/04          | Jan     | Feb     | Mar     | Apr        | Мау     | Jun     | Jul        | Aug     | Sep      | Oct     | Nov        | Dec     | Balance         |
| 1 INTAN   | IGIBLE PLANT                     |                   |         |         |         |            |         |         |            |         |          |         |            |         |                 |
| 2 301.1   | Organization                     | 490               | 491     | 492     | 493     | 495        | 496     | 497     | 498        | 499     | 500      | 501     | 503        | 504     | 497             |
| 3 302.1   | Franchises                       | 865               | 872     | 879     | 886     | 892        | 899     | 906     | 913        | 920     | 927      | 933     | 940        | 947     | 906             |
| 4 339.1   | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 52,<br>n | 0       | 0          | 0       | 0               |
| 5 SOUR    | CE OF SUPPLY & PUMPING PLANT     | -                 | •       | -       | ū       |            | · ·     | v       | Ū          | Ü       | U        | Ü       | 0          | Ū       |                 |
| 6 303.2   | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | O       | 0               |
| 7 304.2   | Structures & Improvements        | 12,727            | 12,781  | 12,835  | 12,890  | 12,944     | 12,998  | 13.052  | 13,106     | 13,160  | 13,215   | 13,269  | 13,323     | 13,377  | 13,052          |
| 8 305.2   | Collect. & Impound Reservoirs    | 0                 | 0       | 0       | 0       | 0          | 0       | 10,002  | 0          | 13,100  | 13,213   | 13,209  | 15,525     | 13,377  | 15,032          |
| 9 306.2   | Lake, River & Other Intakes      | n                 | 0       | ő       | ő       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 10 307.2  | Wells & Springs                  | 4,578             | 4,602   | 4,626   | 4,650   | 4,674      | 4.698   | 4,723   | 3,577      | 3,601   | 3,625    | 3,649   | -          | 3,697   | 4,183           |
| 11 308.2  | Infiltration Galleries & Tunnels | 0,070             | 0       | 4,020   | 4,030   | 4,074      | 4,090   | 4,723   | 3,377      | 3,601   | 3,625    | 3,649   | 3,673<br>0 |         | 4,103           |
| 12 309.2  | Supply Mains                     | 2.083             | 2,133   | 2,182   | 2,232   | 2,281      | 2,331   | 2,381   |            | -       | -        |         | _          | 0       | _               |
| 13 310.2  | Power Generation Equipment       | 2,000             | 2,133   | 2,102   | 2,232   | 2,201      | 2,331   | 2,361   | 2,430<br>0 | 2,480   | 2,529    | 2,579   | 2,628      | 2,678   | 2,381           |
| 14 311.2  | Pumping Equipment                | 2,335             | 2,367   | 2,399   | 2,431   | 2,463      | -       |         | -          | 0       | 0        | 0       | 0          | 0       | 0               |
| 15 339.2  | Other Plant & Misc. Equipment    | 2,333<br>N        | 2,367   | 2,399   |         | 2,463<br>0 | 2,494   | 2,526   | 2,558      | 2,590   | 2,622    | 2,654   | 2,685      | 2,717   | 2,526           |
|           | R TREATMENT PLANT                | U                 | U       | U       | 0       | U          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 17 303.3  | Land & Land Rights               | 0                 | 0       |         |         |            |         |         | _          |         | _        | _       | _          | _       |                 |
| 18 304.3  | Structures & Improvements        | 0<br>n            | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | O        | 0       | 0          | 0       | 0               |
| 19 311.3  |                                  | U                 | •       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
|           | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
|           | Water Treatment Equipment        | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 21 339.3  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
|           | SMISSION & DISTRIBUTION PLANT    |                   |         |         |         |            |         |         |            |         |          |         |            |         |                 |
| 23 303.4  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 24 304.4  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 25 311.4  | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 26 330.4  | Distr. Reservoirs & Standpipes   | 2,799             | 2,822   | 2,844   | 2,867   | 2,889      | 2,912   | 2,934   | 2,957      | 2,979   | 3,002    | 3,024   | 3,047      | 3,069   | 2,934           |
| 27 331.4  | Transm. & Distribution Mains     | 71,180            | 71,405  | 71,631  | 71,856  | 72,081     | 72,306  | 72,531  | 72,756     | 72,981  | 73,207   | 73,432  | 73,657     | 71,757  | 72,368          |
| 28 333.4  | Services                         | 1,300             | 1,300   | 1,300   | 1,300   | 1,300      | 1,300   | 1,300   | 1,300      | 1,300   | 1,300    | 1,300   | 1,300      | 1,300   | 1,300           |
| 29 334.4  | Meters & Meter Installations     | 29,986            | 30,215  | 30,445  | 30,674  | 30,903     | 31,133  | 31,362  | 31,591     | 31,821  | 32,050   | 32,279  | 32,509     | 22,569  | 30,580          |
| 30 335.4  | Hydrants                         | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 31 336.4  | Backflow Prevention              | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 32 339.4  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 33 GENER  | RAL PLANT                        |                   |         |         |         |            |         |         |            |         |          |         |            |         |                 |
| 34 303.5  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 35 304.5  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 36 340.5  | Office Furniture & Equipment     | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | Ó          | 0       | 0               |
| 37 340.51 | Computer Equipment               | 0                 | 0       | 0       | 0       | Ó          | 0       | 0       | ō          | 0       | 18       | 134     | 280        | 468     | 69              |
| 38 341.5  | Transportation Equipment         | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 39 342.5  | Stores Equipment                 | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | ō       | 0        | 0       | 0          | 0       | 0               |
| 40 343.5  | Tools, Shop & Garage Equipment   | 413               | 415     | 417     | 419     | 421        | 423     | 425     | 427        | 429     | 431      | 433     | 435        | 438     | 425             |
| 41 344.5  | Laboratory Equipment             | 1,501             | 1,516   | 1,530   | 1,545   | 1,559      | 1,574   | 1,588   | 1,603      | 1,617   | 1,632    | 1,646   | 1,661      | 1,675   | 1,588           |
| 42 345.5  | Power Operated Equipment         | 0                 | 0       | 0       | 0       | 0          | 0       | 0.000   | 0          | 0       | 0        | 0,0,0   | 0          | 0,0,0   | 0               |
| 43 346.5  | Communication Equipment          | ő                 | Ô       | ő       | ő       | 0          | ő       | ő       | ő          | 0       | 0        | 0       | 0          | ő       | ő               |
| 44 347.5  | Miscellaneous Equipment          | 193               | 195     | 198     | 200     | 202        | 205     | 207     | 226        | 244     | 262      | 280     | 311        | 342     | 236             |
| 45 348.5  | Other Tangible Plant             | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |
| 46 TOT    | AL                               | 130,450           | 131,114 | 131,777 | 132,441 | 133,105    | 133,769 | 134,432 | 133,942    | 134,621 | 135,319  | 136,114 | 136,953    | 125,539 | 133,044         |
|           |                                  |                   |         |         |         |            |         |         |            |         |          |         |            |         |                 |
| 47        | Subtotal Land & Land Rights      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0        | 0       | 0          | 0       | 0               |

Florida Public Service Commission

Test Year Average balance
Palm Terrace
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 Acct | (1)                              | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)        | (9)        | (10)       | (11)    | (12)       | (13)       | (14)    | (15)<br>Average |
|-----------|----------------------------------|-------------------|---------|---------|---------|---------|---------|------------|------------|------------|---------|------------|------------|---------|-----------------|
| No. No.   | Account Name                     | 12/31/05          | Jan     | Feb     | Mar     | Apr     | May     | Jun        | Jul        | Aug        | Sep     | Oct        | Nov        | Dec     | Balance         |
| 1 INTAN   | GIBLE PLANT                      |                   |         |         |         |         |         |            |            |            |         |            |            |         |                 |
| 2 301.1   | Organization                     | 504               | 505     | 506     | 507     | 508     | 509     | 511        | 512        | 513        | 514     | 515        | 516        | 518     | 511             |
| 3 302.1   | Franchises                       | 947               | 954     | 961     | 968     | 974     | 981     | 988        | 995        | 1,002      | 1,009   | 1,016      | 1.022      | 1.029   | 988             |
| 4 339.1   | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 1,002      | 0       | 0.0,0      | 0          | 0       | 0               |
|           | CE OF SUPPLY & PUMPING PLANT     | v                 | Ü       | J       | •       | 0       | · ·     | 0          | J          | U          | U       | U          | Ü          | Ū       | Ü               |
| 6 303.2   | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | σ          | 0          | 0          | 0       | 0          | O          | a       | n               |
| 7 304.2   | Structures & Improvements        | 13,377            | 13,431  | 13,485  | 13,540  | 13,594  | 13,650  | 13,705     | 13,761     | 13,817     | 13,873  | 13,929     | 13,985     | 14,041  | 13,707          |
| 8 305.2   | Collect. & Impound Reservoirs    | 0                 | 0,431   | 15,405  | 0       | 0       | 0.000   | 13,703     | 13,701     | 0,017      | 13,673  | 15,525     | 13,563     | 14,047  | 13,707          |
| 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                  | 3.697             | 3,722   | 3,746   | 3,770   | 3,794   | 3,818   | 3,842      | 3,866      | 3,891      | 3,915   | 3,939      | 3,963      | 3,987   | 3.842           |
| 11 308.2  | Infiltration Galleries & Tunnels | 0,097             | 3,722   | 0.740   | 3,770   | 3,794   | 3,616   | 3,842      | 3,000      | 3,691      | 3,913   | 3,939      | 3,963      | 3,967   | 3,042           |
| 12 309.2  | Supply Mains                     | 2,678             | 2,727   | 2,777   | 2,827   | 2.876   | 2.926   | -          |            |            | 3.124   |            |            | 3,301   | 2,978           |
| 13 310.2  | Power Generation Equipment       | 2,078             | 2,727   | 2,777   | 2,027   | 2,878   | 2,926   | 2,975<br>0 | 3,025<br>0 | 3,074<br>0 | 3,124   | 3,173<br>0 | 3,237<br>0 | 3,301   | 2,976           |
| 14 311.2  | Pumping Equipment                |                   |         | _       | _       | _       | -       | -          | -          | _          | _       | -          | -          | -       | 2,908           |
| 15 339.2  | Other Plant & Misc. Equipment    | 2,717<br>0        | 2,749   | 2,781   | 2,813   | 2,845   | 2,877   | 2,908      | 2,940      | 2,972      | 3,004   | 3,036      | 3,068      | 3,100   | 2,908           |
|           | R TREATMENT PLANT                | U                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | U               |
| 17 303.3  |                                  | •                 |         | _       | _       |         | _       | _          | _          | _          |         |            | _          |         | •               |
|           | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | Ü               |
| 18 304.3  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 19 311.3  | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 20 320.3  | Water Treatment Equipment        | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 21 339.3  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
|           | MISSION & DISTRIBUTION PLANT     |                   |         |         |         |         |         |            |            |            |         |            |            |         | _               |
| 23 303.4  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 24 304.4  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 25 311,4  | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 26 330.4  | Distr. Reservoirs & Standpipes   | 3,069             | 3,092   | 3,114   | 3,137   | 3,159   | 3,182   | 3,205      | 3,227      | 3,250      | 3,272   | 3,295      | 3,317      | 3,340   | 3,205           |
| 27 331.4  | Transm. & Distribution Mains     | 71,757            | 71.984  | 72,211  | 72,438  | 72,665  | 72,902  | 72,605     | 72,851     | 73,097     | 72,808  | 73,063     | 73,318     | 71,937  | 72,587          |
| 28 333.4  | Services                         | 1,300             | 1,312   | 1,324   | 1,336   | 1,348   | 1,360   | 1,372      | 1,384      | 1,396      | 1,408   | 1,420      | 1,432      | 1,444   | 1,372           |
| 29 334.4  | Meters & Meter Installations     | 22,569            | 22,814  | 23,059  | 23,304  | 23,550  | 23,795  | 21,863     | 22,112     | 22,362     | 20,435  | 20,689     | 20,943     | 19,020  | 22,040          |
| 30 335.4  | Hydrants                         | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 31 336.4  | Backflow Prevention              | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 32 339.4  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 33 GENER  | RAL PLANT                        |                   |         |         |         |         |         |            |            |            |         |            |            |         |                 |
| 34 303.5  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 35 304.5  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 36 340.5  | Office Furniture & Equipment     | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 37 340.51 | Computer Equipment               | 468               | 657     | 845     | 1,050   | 1,255   | 1,526   | 1,810      | 2,093      | 2,377      | 2,660   | 2,944      | 3,228      | 3,891   | 1,908           |
| 38 341.5  | Transportation Equipment         | 0                 | 0       | 0       | 0       | 0       | 97      | 193        | 290        | 387        | 483     | 580        | 677        | 774     | 268             |
| 39 342.5  | Stores Equipment                 | 0                 | 0       | 0       | 0       | Ō       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 40 343.5  | Tools, Shop & Garage Equipment   | 438               | 438     | 438     | 438     | 438     | 438     | 438        | 438        | 438        | 438     | 438        | 438        | 438     | 438             |
| 41 344.5  | Laboratory Equipment             | 1,675             | 1,690   | 1,704   | 1,719   | 1,733   | 1,748   | 1,762      | 1,777      | 1,791      | 1,806   | 1,820      | 1.835      | 1,850   | 1,762           |
| 42 345.5  | Power Operated Equipment         | 0,079             | 1,030   | 1,704   | 0       | 1,733   | 0       | 0          | 0          | 1,737      | 0.000   | 0          | 0,000      | 0       | 0               |
| 43 346.5  | Communication Equipment          | 0                 | 0       | 0       | 0       | 0       | 0       | ő          | 0          | ő          | ñ       | ő          | 0          | 0       | ō               |
| 44 347.5  | Miscellaneous Equipment          | 342               | 373     | 404     | 435     | 466     | 497     | 528        | 559        | 590        | 621     | 652        | 683        | 714     | 528             |
| 45 348.5  | Other Tangible Plant             | 0                 | 3/3     | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |
| 46 TOT.   | -                                | 125 520           |         | 107 056 |         |         | _       | 128,705    | 129,830    | 130,956    | 129,369 | 130,508    | 131.661    | 129,381 | 129,042         |
| 40 101    | AL                               | 125,539           | 126,447 | 127,356 | 128,280 | 129,205 | 130,305 | 126,705    | 129,630    | 130,930    | 149,309 | 130,308    | 131,001    | 125,301 | 123,042         |
| 47        | Subtotal Land & Land Rights      | 0                 | 0       | 0       | 0       | 0       | 0       | 0          | 0          | 0          | 0       | 0          | 0          | 0       | 0               |

28

Test Year Average balance
Palm Terrace

Docket No. 060368-WS

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

Florida Public Service Commission

A-9 Schedule: 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 Acct | (1)                              | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)    | (15)<br>Average |
|-----------|----------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|
| No. No.   | Account Name                     | 12/31/06          | Jan     | Feb     | Mar     | Арг     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Balance         |
| 1 INTAN   | GIBLE PLANT                      |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 2 301.1   | Organization                     | 518               | 519     | 520     | 521     | 522     | 523     | 524     | 526     | 527     | 528     | 529     | 530     | 531     | 524             |
| 3 302,1   | Franchises                       | 1,029             | 1,036   | 1,043   | 1,050   | 1,057   | 1,063   | 1,070   | 1,077   | 1,084   | 1,091   | 1,098   | 1,104   | 1,111   | 1,070           |
| 4 339.1   | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0.00    | 0       | 0       | 0,070   | 1,577   | 0,007   | 0       | 0       | .,      | 0       | 0               |
|           | CE OF SUPPLY & PUMPING PLANT     | v                 | Ü       | Ü       | Ū       | Ū       | Ŭ       | v       | v       | v       | •       | v       | v       | ŭ       | •               |
| 6 303.2   | Land & Land Rights               | 0                 | 0       | 0       | 0       | n       | 0       | 0       | 0       | 0       | 0       | n       | n       | 0       | 0               |
| 7 304.2   | Structures & Improvements        | 14,041            | 14,096  | 14,152  | 14,208  | 14,264  | 14,320  | 14,376  | 14,432  | 14,488  | 14,543  | 14,599  | 14,655  | 14,711  | 14,376          |
| 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      | o o               | 0       | ō       | ő       | ō       | ō       | ŏ       | ő       | 0       | ō       | 0       | 0       | ō       | 0               |
| 10 307.2  | Wells & Springs                  | 3,987             | 4,011   | 4,035   | 4,059   | 4,084   | 4,108   | 4,132   | 4,156   | 4,180   | 4,204   | 4,228   | 4,253   | 4,277   | 4,132           |
| 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                     | 3,301             | 3,365   | 3,429   | 3,493   | 3,556   | 3,620   | 3,684   | 3,748   | 3,812   | 3,876   | 3,939   | 4,003   | 4,067   | 3,684           |
| 13 310.2  | Power Generation Equipment       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 14 311.2  | Pumping Equipment                | 3,100             | 3,131   | 3,163   | 3,195   | 3,227   | 3,259   | 3,291   | 3,322   | 3,354   | 3,386   | 3,418   | 3,450   | 3,482   | 3,291           |
| 15 339.2  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 16 WATER  | R TREATMENT PLANT                |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 17 303.3  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 18 304.3  | Structures & Improvements        | 0                 | 0       | 0       | Ō       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 19 311.3  | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0       | Ō       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 20 320.3  | Water Treatment Equipment        | 0                 | 0       | 0       | Ō       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 21 339.3  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 22 TRANS  | SMISSION & DISTRIBUTION PLANT    |                   |         |         |         |         |         | -       | _       |         |         | -       |         |         |                 |
| 23 303.4  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 24 304.4  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 25 311.4  | Pumping Equipment                | Ō                 | 0       | 0       | Ö       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 26 330.4  | Distr. Reservoirs & Standpipes   | 3,340             | 3,362   | 3.385   | 3,407   | 3,430   | 3,452   | 3,475   | 3,497   | 3,520   | 3,542   | 3,565   | 3,587   | 3,610   | 3,475           |
| 27 331.4  | Transm. & Distribution Mains     | 71,937            | 72,217  | 72,498  | 72,058  | 72,353  | 72,648  | 72,222  | 72,532  | 72,841  | 72,430  | 72,755  | 73,079  | 72,682  | 72,481          |
| 28 333.4  | Services                         | 1,444             | 1.456   | 1,468   | 1,480   | 1,492   | 1,504   | 1,516   | 1,528   | 1,540   | 1,552   | 1,564   | 1,576   | 1,588   | 1,516           |
| 29 334.4  | Meters & Meter Installations     | 19,020            | 19,279  | 19,538  | 18,170  | 18,438  | 18,706  | 17,346  | 17,623  | 17,900  | 16,549  | 16,834  | 17,120  | 15,778  | 17,869          |
| 30 335.4  | Hydrants                         | 0                 | 0       | σ       | 0       | 0       | O       | 0       | 0       | . 0     | 0       | 0       | 0       | 0       | 0               |
| 31 336.4  | Backflow Prevention              | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 32 339.4  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | C       | 0               |
| 33 GENER  | RAL PLANT                        |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 34 303.5  | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 35 304.5  | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 36 340.5  | Office Furniture & Equipment     | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 37 340.51 | Computer Equipment               | 3,891             | 4,567   | 5,261   | 5,988   | 6,741   | 7,516   | 8,311   | 9,123   | 9,949   | 10,801  | 11,667  | 12,546  | 13,442  | 8,446           |
| 38 341.5  | Transportation Equipment         | 774               | 870     | 967     | 1,064   | 1,160   | 1,257   | 1,354   | 1,450   | 1,547   | 1,644   | 1,741   | 1,837   | 1,934   | 1,354           |
| 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   | 438               | 438     | 438     | 438     | 438     | 438     | 438     | 438     | 438     | 438     | 438     | 438     | 438     | 438             |
| 41 344.5  | Laboratory Equipment             | 1,850             | 1,864   | 1,879   | 1,893   | 1,908   | 1,922   | 1,937   | 1,951   | 1,966   | 1,980   | 1,995   | 2,009   | 2,024   | 1,937           |
| 42 345.5  | Power Operated Equipment         | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 43 346.5  | Communication Equipment          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 44 347.5  | Miscellaneous Equipment          | 714               | 745     | 776     | 807     | 838     | 869     | 900     | 931     | 962     | 993     | 1,024   | 1,055   | 1,086   | 900             |
| 45 348.5  | Other Tangible Plant             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 46 TOT    | AL                               | 129,381           | 130,957 | 132,551 | 131,830 | 133,506 | 135,204 | 134,575 | 136,333 | 138,106 | 137,557 | 139,393 | 141,242 | 140,760 | 135,492         |
|           |                                  |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 47        | Subtotal Land & Land Rights      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Palm Terrace

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

Florida Public Service Commission

Schedule:

A-10

Page: Preparer: 1 of 5 Robert M. Griffin

|          |                | (1)  | (2)<br>Historic  | (3)<br>al Base Yea | (4)<br>or 2005 | (5)              | (6)<br>ediate Year | (7)        | (8)          | (9)<br>ed Rate Yea | (10)       |
|----------|----------------|--|------------------|--------------------|----------------|------------------|--------------------|------------|--------------|--------------------|------------|
| Line     | Acct           |  | Adjusted         | Non-Used           |                | Adjusted         |                    | d & Useful | Adjusted     |                    | d & Useful |
| No.      | No.            | Account Name   | Balance          | %                  | Adjusted       | Balance          | %                  | Amount     | Balance      | %                  | Amount     |
| 1        | INTANG         | IBLE PLANT   |                  |                    |                |                  |                    |            |              |                    |            |
| 2        | 351.1          | Organization   | 264              | 0.00%              | 0              | 284              | 0.00%              | 0          | 299          | 0.00%              | 0          |
| 3        | 352.1          | Franchises   | 1,120            | 0.00%              | 0 '            | 1,192            | 0.00%              | 0          | 1,264        | 0.00%              | 0          |
| 4        | 389.1          | Other Plant & Misc. Equipment                            | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 5        | _              | CTION PLANT  |                  |                    | I              |                  |                    |            |              |                    |            |
| 6        | 353.2          | Land & Land Rights                                       | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 7        | 354.2          | Structures & Improvements                                | 22,140           | 0.00%              | 0              | 23,376           | 0.00%              | 0          | 19,719       | 0.00%              | 0          |
| 8        | 355.2          | Power Generation Equipment                               | 0<br>5 717       | 0.00%              | 0              | (247)            | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 9<br>10  | 360.2<br>361.2 | Collection Sewers - Force<br>Collection Sewers - Gravity | 5,717<br>142,082 | 0.00%<br>0.00%     | 0              | (247)<br>147,261 | 0.00%              | 0          | 1,432        | 0.00%<br>0.00%     | 0          |
| 11       | 362.2          | Special Collecting Structures                            | 142,062          | 0.00%              | 0              | 147,261          | 0.00%<br>0.00%     | 0          | 154,485<br>0 | 0.00%              | 0          |
| 12       | 363.2          | Services to Customers                                    | 917              | 0.00%              | 0              | 972              | 0.00%              | 0          | 1,028        | 0.00%              | 0          |
| 13       | 364.2          | Flow Measuring Devices                                   | 6,284            | 0.00%              | 0              | 7,869            | 0.00%              | ő          | 8,880        | 0.00%              | Ö          |
| 14       | 365.2          | Flow Measuring Installations                             | 0                | 0.00%              | ő              | 0                | 0.00%              | ő          | 0,000        | 0.00%              | ō          |
| 15       | 389.2          | Other Plant & Misc. Equipment                            | 0                | 0.00%              | ō              | 0                | 0.00%              | ō          | 0            | 0.00%              | 0          |
| 16       | SYSTEM         | M 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  | 11,328           | 0.00%              | 0              | 12,027           | 0.00%              | 0          | 12,509       | 0.00%              | 0          |
| 21       | 371.3          | Pumping Equipment  | (912)            | 0.00%              | 0              | 2,029            | 0.00%              | 0          | 4,091        | 0.00%              | 0          |
| 22       | 389.3          | Other Plant & Misc. Equipment                            | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 23<br>24 | 353.4          | MENT AND DISPOSAL PLANT                                  | 0                | 0.000/             | •              | _                | 0.000/             |            | ,            | 0.000/             | •          |
| 24<br>25 | 353.4          | Land & Land Rights Structures & Improvements             | 0<br>35          | 0.00%<br>0.00%     | 0              | 0<br>177         | 0.00%<br>0.00%     | 0          | 0<br>329     | 0.00%<br>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                           | 128,806          | 0.00%              | 0              | 139,035          | 0.00%              | 0          | 148,662      | 0.00%              | 0          |
| 28       | 381.4          | Plant Sewers   | 2,277            | 0.00%              | 0              | 2,407            | 0.00%              | 0          | 3,773        | 0.00%              | ő          |
| 29       | 382.4          | Outfall Sewer Lines                                      | 0                | 0.00%              | 0              | 0                | 0.00%              | Ö          | 0,,,,0       | 0.00%              | 0          |
| 30       | 389.4          | Other Plant & Misc. Equipment                            | 0                | 0.00%              | 0              | 0                | 0.00%              | ō          | Ō            | 0.00%              | Ō          |
| 31       | RECLA          | MED WATER TREATMENT PLANT                                |                  |                    |                |                  |                    |            |              |                    |            |
| 32       | 353.5          | Land & Land Rights                                       | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 33       | 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<br>38 | 380.5<br>381.5 | Treatment & Disposal Equipment Plant Sewers              | (52)<br>0        | 0.00%              | 0              | (332)            | 0.00%              | 0          | (324)        | 0.00%              | 0          |
| 39       | 389.5          | Other Plant & Misc. Equipment                            | 0                | 0.00%<br>0.00%     | 0              | 0                | 0.00%<br>0.00%     | 0          | 0            | 0.00%<br>0.00%     | 0          |
| 40       |                | MED WATER DISTRIBUTION PLANT                             | U                | 0.0076             | U              | U                | 0.00%              | U          | l °          | 0.00%              | U          |
| 41       | 352.6          | Franchises   | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 42       | 353.6          | Land & Land Rights                                       | ō                | 0.00%              | ő              | Ö                | 0.00%              | 0          | Ŏ            | 0.00%              | Ö          |
| 43       | 354.6          | Structures & Improvements                                | 0                | 0.00%              | Ō              | 0                | 0.00%              | 0          | Ō            | 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  | 5                | 0.00%              | 0              | 21               | 0.00%              | 0          | 39           | 0.00%              | 0          |
| 48       | 375.6          | Reuse Transmission & Distr. Sys.                         | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 49<br>50 | 389.6<br>GENER | Other Plant & Misc. Equipment AL PLANT                   | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 50<br>51 | 353.7          | Land & Land Rights                                       | 0                | 0.00%              | 0              | 0                | 0.000              | ^          | 0            | 0.000              | 0          |
| 52       |                | Structures & Improvements                                | 0                | 0.00%              | 0              | 0                | 0.00%<br>0.00%     | 0          | 0            | 0.00%<br>0.00%     | 0          |
| 53       |                | Office Furniture & Equipment                             | 0                | 0.00%              | 0              | 8                | 0.00%              | 0          | 41           | 0.00%              | 0          |
| 54       |                |  | 60               | 0.00%              | 0              | 1,656            | 0.00%              | 0          | 7,333        | 0.00%              | 0          |
| 55       | 391.7          | Transportation Equipment                                 | 0                | 0.00%              | 0              | 1,000            | 0.00%              | 0          | 7,555        | 0.00%              | 0          |
| 56       | 392.7          | Stores Equipment   | Ö                | 0.00%              | 0              | ő                | 0.00%              | 0          | Ö            | 0.00%              | Ö          |
| 57       | 393.7          | Tools, Shop & Garage Equipment                           | 400              | 0.00%              | 0              | 402              | 0.00%              | 0          | 597          | 0.00%              | ō          |
| 58       | 394.7          | Laboratory Equipment                                     | 1,414            | 0.00%              | 0              | 1,454            | 0.00%              | 0          | 1,617        | 0.00%              | Ō          |
| 59       | 395.7          | Power Operated Equipment                                 | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | Ō          |
| 60       | 396.7          | Communication Equipment                                  | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 61       | 397.7          | Miscellaneous Equipment                                  | 178              | 0.00%              | 0              | 189              | 0.00%              | 0          | 288          | 0.00%              | 0          |
| 62       | 398.7          | Other Tangible Plant                                     | 0                | 0.00%              | 0              | 0                | 0.00%              | 0          | 0            | 0.00%              | 0          |
| 63       | ТОТ            | Λ!   | 202.002          | -                  |                | 200 703          | _                  |            |              |                    |            |
|          |                |  | 322,063          | =                  | 0              | 339,781          | =                  | 0          | 366,061      |                    | 0          |
| 64       | Total I        | Land and Land Rights                                     | 0                | _                  | 0              | 0                | _                  | 0          | 00           |                    | 0_         |
|          |                |  |                  | -                  |                |                  | -                  |            |              |                    |            |

Florida Public Service Commission

Test Year Average balance Palm Terrace 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.

| ne Acct   | (2)<br>Prior Year | (3) | (4)    | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13)                                  | (14) | (15)<br>Average |
|---|-------------------|-----|--------|-----|-----|-----|-----|-----|------|------|------|---------------------------------------|------|-----------------|
| o. No. Account Name   | 12/31/04          | Jan | Feb    | Mar | Apr | Мау | Jun | Jul | Aug  | Sep  | Oct  | Nov                                   | Dec  | Balance         |
| 1 INTANGIBLE PLANT<br>2 351.1 Organization                                    |                   |     |        |     |     |     |     |     |      |      |      |                                       |      |                 |
| 3 352.1 Franchises  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 4 389.1 Other Plant & Misc. Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| COLLECTION PLANT  | v                 | •   | v      | U   | · · | v   | v   | U   | U    | Ū    | U    | U                                     | U    |                 |
| 5 353.2 Land & Land Rights  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 7 354.2 Structures & Improvements   | ō                 | ŏ   | ő      | ŏ   | ŏ   | ő   | ő   | ő   | ő    | 0    | ő    | ő                                     | ő    |                 |
| 355.2 Power Generation Equipment  | 0                 | o   | 0      | ŏ   | ő   | ŏ   | ŏ   | ő   | ő    | ŏ    | ŏ    | ő                                     | ő    |                 |
| 9 360.2 Collection Sewers - Force   | 0                 | 0   | 0      | 0   | 0   | ō   | ō   | ō   | ŏ    | ŏ    | ŏ    | ŏ                                     | ő    |                 |
| 0 361.2 Collection Sewers - Gravity   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 1 362.2 Special Collecting Structures   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 2 363.2 Services to Customers   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 3 364.2 Flow Measuring Devices  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 4 365.2 Flow Measuring Installations<br>5 389.2 Other Plant & Misc, Equipment | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 5 389.2 Other Plant & Misc. Equipment<br>5 SYSTEM PUMPING PLANT               | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 7 353.3 Land & Land Rights  | 0                 | 0   | n      | 0   | 0   | 0   | 0   | 0   |      |      |      |                                       |      |                 |
| 8 354.3 Structures & Improvements   | 0                 | 0   | υ<br>0 | 0   | 0   | •   | •   |     | 0    | 0    | 0    | 0                                     | 0    |                 |
| 9 355.3 Power Generation Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 370.3 Receiving Wells   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 1 371.3 Pumping Equipment   | o o               | ŏ   | 0      | Ü   | 0   | ő   | o   | ő   | Ö    | Ô    | 0    | 0                                     | 0    |                 |
| 2 389.3 Other Plant & Misc. Equipment   | 0                 | 0   | 0      | 0   | ő   | Ö   | ő   | ő   | 0    | ő    | o o  | ő                                     | ő    |                 |
| 3 TREATMENT AND DISPOSAL PLANT  | •                 | •   |        | •   |     | ·   | Ü   | •   | •    | •    | Ū    | •                                     | ŭ    |                 |
| 4 353.4 Land & Land Rights  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 5 354.4 Structures & Improvements   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | ō    | o    | ō    | o                                     | 0    |                 |
| 355.4 Power Generation Equipment  | 0                 | 0   | 0      | 0   | 0   | ō   | 0   | Ō   | ō    | Ō    | ō    | Ō                                     | Ō    |                 |
| 380.4 Treatment & Disposal Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 381.4 Plant Sewers  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 382.4 Outfall Sewer Lines   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 389.4 Other Plant & Misc. Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| RECLAIMED WATER TREATMENT PLANT   |                   |     |        |     |     |     |     |     |      |      |      |                                       |      |                 |
| 2 353.5 Land & Land Rights  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 3 354.5 Structures & Improvements   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 4 355.5 Power Generation Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 5 371.5 Pumping Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 374.5 Reuse Distribution Reservoirs   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 7 380.5 Treatment & Disposal Equipment<br>3 381.5 Plant Sewers                | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 389.5 Other Plant & Misc. Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| RECLAIMED WATER DISTRIBUTION PLAN   |                   | U   | 0      | U   | U   | U   | U   | U   | U    | U    | U    | U                                     | U    |                 |
| 352.6 Franchises  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 2 353.6 Land & Land Rights  | 0                 | 0   | 0      | 0   | 0   | 0   | o   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 3 354.6 Structures & Improvements   | 0                 | 0   | n      | 0   | 0   | 0   | ő   | ő   | 0    | 0    | 0    | ő                                     | 0    |                 |
| 355.6 Power Generation Equipment  | 0                 | 0   | 0      | ő   | o o | 0   | ő   | ő   | 0    | 0    | ő    | ő                                     | ő    |                 |
| 366,6 Reuse Services  | 0                 | ő   | ŏ      | ő   | 0   | ő   | ő   | ō   | o o  | 0    | ŏ    | ō                                     | ō    |                 |
| 367.6 Reuse Meters & Meter Installations                                      | ŏ                 | ŏ   | 0      | ŏ   | Ô   | ō   | ō   | ō   | Ö    | ō    | ō    | 0                                     | 0    |                 |
| 371.6 Pumping Equipment   | 0                 | ō   | ő      | ō   | ō   | 0   | 0   | 0   | Ō    | 0    | ō    | 0                                     | 0    |                 |
| 375.6 Reuse Transmission & Distr. Sys.  | ō                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 389.6 Other Plant & Misc. Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| GENERAL PLANT   |                   |     |        |     |     |     |     |     |      |      |      |                                       |      |                 |
| 353.7 Land & Land Rights  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 354.7 Structures & Improvements   | O                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 390.7 Office Furniture & Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 390.71 Computer Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 391.7 Transportation Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 392.7 Stores Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 393.7 Tools, Shop & Garage Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 394.7 Laboratory Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 395.7 Power Operated Equipment  | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 396.7 Communication Equipment   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| 397.7 Miscellaneous Equipment<br>398.7 Other Tangible Plant                   | 0                 | 0   | 0      | 0   | -   | 0   | 0   | 0   | 0    | 0    | . 0  | 0                                     | 0    |                 |
| 3   | 0                 | 0   |        |     | 0   |     |     |     |      |      |      | · · · · · · · · · · · · · · · · · · · |      |                 |
| TOTAL   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |
| Subtotal Land & Land Rights   | 0                 | 0   | 0      | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0                                     | 0    |                 |

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Palm Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Historical [ X ] Projected [ ] Florida Public Service Commission

Schedule: A-10 3 of 5 Page: Preparer: Robert M. Griffin

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

| (1)   | (2)<br>Prior Year | (3)     | (4)     | (5)              | (6)     | (7)     | (8)     | (9)     | (10)    | (11)     | (12)     | (13)     | (14)       | (15)<br>Average |
|---|-------------------|---------|---------|------------------|---------|---------|---------|---------|---------|----------|----------|----------|------------|-----------------|
| o. No. Account Name   | 12/31/04          | Jan     | Feb     | Mar              | Apr     | Мау     | Jun     | Jul     | Aug     | Sep      | Oct      | Nov      | Dec        | Balance         |
| INTANGIBLE PLANT 351.1 Organization                                     | 253               | 255     | 257     | 259              | 260     | 262     | 264     | 266     | 268     | 270      | 271      | 273      | 275        | 264             |
| 3 352.1 Franchises  | 1,084             | 1,090   | 1,096   | 1,102            | 1,108   | 1,114   | 1,120   | 1,126   | 1,132   | 1,138    | 1,144    | 1,150    | 1,156      | 1,120           |
| 389.1 Other Plant & Misc. Equipment                                     | 0,004             | 0,090   | 1,096   | 0                | 1,108   | 0       | 0       | 0       | 0       | 0        | 0        | 1,100    | 0          | .,              |
| COLLECTION PLANT  | · ·               | •       | Ü       | Ü                | Ū       | v       | v       | v       | v       | ŭ        | •        | •        | •          |                 |
| 353.2 Land & Land Rights  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          | C               |
| 354.2 Structures & Improvements   | 21,307            | 21,446  | 21,585  | 21,724           | 21,863  | 22,001  | 22,140  | 22,279  | 22,418  | 22,557   | 22,696   | 22,835   | 22,974     | 22,14           |
| 355.2 Power Generation Equipment  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 360.2 Collection Sewers - Force   | 6,013             | 6.055   | 6.096   | 6,138            | 6,180   | 6,221   | 6.263   | 6,305   | 6,346   | 6,388    | 6,430    | 6,471    | (590)      | 5,71            |
| 361.2 Collection Sewers - Gravity                                       | 139,502           | 139,932 | 140,362 | 140,792          | 141,222 | 141,652 | 142,082 | 142,512 | 142,942 | 143,372  | 143,802  | 144,232  | 144,662    | 142,08          |
| 1 362.2 Special Collecting Structures                                   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 363.2 Services to Customers   | 890               | 894     | 899     | 903              | 908     | 913     | 917     | 922     | 926     | 931      | 936      | 940      | 945        | 91              |
| 364.2 Flow Measuring Devices  | 5,969             | 5,969   | 5,969   | 5,969            | 5,969   | 5,969   | 6,115   | 6,261   | 6,407   | 6,554    | 6,700    | 6,846    | 6,992      | 6,28            |
| 365.2 Flow Measuring Installations                                      | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 389.2 Other Plant & Misc. Equipment                                     | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| SYSTEM PUMPING PLANT  |                   |         |         |                  |         |         |         |         |         |          |          |          |            |                 |
| 7 353.3 Land & Land Rights  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 354.3 Structures & Improvements   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 355.3 Power Generation Equipment  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | . 0     | 0       | 0        | 0        | 0        | 0          | 44.0            |
| 370,3 Receiving Wells   | 10,943            | 11,007  | 11,071  | 11,136           | 11,200  | 11,264  | 11,328  | 11,392  | 11,456  | 11,521   | 11,585   | 11,649   | 11,713     | 11,3            |
| 1 371.3 Pumping Equipment<br>2 389.3 Other Plant & Misc. Equipment      | (2.200)           | (1,947) | (1,694) | (1,441)          | (1,524) | (1,270) | (1,016) | (762)   | (509)   | (255)    | (1)      | 253      | 507        | (9              |
|   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| TREATMENT AND DISPOSAL PLANT  |                   |         |         |                  |         |         |         |         | 0       | 0        | 0        | 0        | 0          |                 |
| 353.4 Land & Land Rights  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | -       | 63       | 76       | 89       | 101        | ;               |
| 5 354.4 Structures & Improvements<br>5 355.4 Power Generation Equipment | 0                 | 0       | 0       | 0                | 0       | 13<br>0 | 25<br>0 | 38<br>0 | 51<br>0 | 0        | 76       | 0        | 0          | ,               |
|   | · ·               |         | •       | 420 422          | 127,028 | 127,934 | 128,843 | 129,752 | 130,661 | 131,570  | 132,479  | 133.388  | 133,761    | 128.8           |
| 380.4 Treatment & Disposal Equipment<br>381.4 Plant Sewers              | 123,406           | 124,311 | 125,217 | 126,122<br>2,248 | 2,258   | 2,267   |         | 2,287   | 2,296   | 2,306    | 2,316    | 2,325    | 2,335      | 2,2             |
| 381.4 Plant Sewers<br>382.4 Outfall Sewer Lines                         | 2,219<br>0        | 2,229   | 2,238   | 2,248<br>0       | 2,258   | 2,267   | 2,277   | 2.287   | 2,296   | 2,300    | 2,310    | 2,323    | 2,333      | 2,2             |
| 389.4 Other Plant & Misc. Equipment                                     | 0                 | 0       | 0       | 0                | 0       | Ö       | n       | ő       | n       | ő        | 0        | 0        | 0          |                 |
| 389.4 Other Plant & Misc. Equipment<br>RECLAIMED WATER TREATMENT PLANT  | U                 | U       | U       | v                | U       | U       | U       | 0       | U       | v        | v        | U        | ·          |                 |
| 353.5 Land & Land Rights  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | o       | 0       | 0        | 0        | 0        | 0          |                 |
| 354.5 Structures & Improvements   | n                 | 0       | 0       | 0                | 0       | 0       | o       | ő       | ő       | ŏ        | 0        | Ö        | 0          |                 |
| 355.5 Power Generation Equipment  | ñ                 | 0       | ő       | ñ                | 0       | ő       | 0       | ŏ       | ő       | ñ        | 0        | ō        | o o        |                 |
|   | n                 | 0       | 0       | 0                | 0       | ŏ       | 0       | 0       | ő       | ő        | 0        | Õ        | ō          |                 |
| 371.5 Pumping Equipment<br>374.5 Reuse Distribution Reservoirs          | Ô                 | ō       | o o     | ñ                | ō       | 0       | 0       | 0       | ō       | 0        | 0        | 0        | 0          |                 |
| 380.5 Treatment & Disposal Equipment                                    | 0                 | ő       | ő       | ō                | ŏ       | ō       | ō       | ō       | ō       | 0        | 0        | (336)    | (336)      | (               |
| 381.5 Plant Sewers  | 0                 | ŏ       | o o     | ō                | ő       | ō       | ō       | ō       | ō       | ō        | O        | ` o´     | Ò          |                 |
| 389.5 Other Plant & Misc. Equipment                                     | ő                 | ō       | Ö       | ō                | ō       | ō       | Ó       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| RECLAIMED WATER DISTRIBUTION PLANT                                      |                   |         |         |                  |         |         |         |         |         |          |          |          |            |                 |
| 352.6 Franchises  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 353.6 Land & Land Rights  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 354.6 Structures & Improvements   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 355.6 Power Generation Equipment  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 366.6 Reuse Services  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 367.6 Reuse Meters & Meter Installations<br>371.6 Pumping Equipment     | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 371.6 Pumping Equipment   | 0                 | 0       | 0       | 0                | 1       | 3       | 4       | 6       | 7       | 9        | 10       | 11       | . 13       |                 |
| 375.6 Reuse Transmission & Distr. Sys.                                  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 389.6 Other Plant & Misc. Equipment                                     | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| GENERAL PLANT<br>353.7 Land & Land Rights                               |                   |         |         |                  |         |         |         |         |         | _        | _        | _        |            |                 |
| 353.7 Land & Land Rights  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 354.7 Structures & Improvements<br>390.7 Office Furniture & Equipment   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 390.7 Office Furniture & Equipment                                      | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 390.71 Computer Equipment   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 15       | 116      | 243      | 407<br>0   |                 |
| 391.7 Transportation Equipment  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        |            |                 |
| 392.7 Stores Equipment  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 100        |                 |
| 393.7 Tools, Shop & Garage Equipment                                    | 400               | 400     | 400     | 400              | 400     | 400     | 400     | 400     | 400     | 400      | 400      | 400      | 400        | 4<br>1,4        |
| 394.7 Laboratory Equipment  | 1,414             | 1,414   | 1,414   | 1,414            | 1,414   | 1,414   | 1,414   | 1,414   | 1,414   | 1,414    | 1,414    | 1,414    | 1,414<br>0 | 1,4             |
| 395.7 Power Operated Equipment<br>396.7 Communication Equipment         | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0          |                 |
| 396.7 Communication Equipment   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 170      | 0        | -        |            | 1               |
| 397.7 Miscellaneous Equipment<br>398.7 Other Tangible Plant             | 178               | 178     | 178     | 178              | 178     | 178     | 178     | 178     | 178     | 178<br>0 | 178<br>0 | 178<br>0 | 178<br>0   | •               |
| 398.7 Other Tangible Plant  | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | U        | O        | U        | U          |                 |
| TOTAL   | 311,377           | 313,233 | 315.088 | 316,944          | 318,465 | 320,335 | 322,355 | 324,375 | 326,395 | 328,430  | 330,551  | 332,361  | 326,907    | 322,0           |
|   |                   |         |         |                  |         |         |         |         |         |          | 000,007  | 0        | 0          |                 |
| Subtotal Land & Land Rights   | 0                 | 0       | 0       | 0                | 0       | 0       | 0       | 0       | 0       | 0        | U        | U        | υ          |                 |
|   |                   |         |         |                  |         |         |         |         |         |          |          |          |            |                 |

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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.

| (1)  | (2)<br>Prior Year | (3)     | (4)     | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)       | (13)         | (14)       | (15)<br>Averag |
|--|-------------------|---------|---------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|----------------|
| No Account Name  | 12/31/05          | Jan     | Feb     | Mar          | Apr          | May          | Jun          | Jul          | Aug          | Sep          | Oct        | Nov          | Dec        | Balanc         |
| INTANGIBLE PLANT   |                   |         |         |              |              |              |              |              |              |              |            |              |            |                |
| 351.1 Organization<br>352.1 Franchises                                   | 275               | 277     | 279     | 281          | 282          | 284          | 285          | 286          | 287          | 288          | 289        | 291          | 292        |                |
| 352.1 Franchises<br>389.1 Other Plant & Misc. Equipment                  | 1,156             | 1,162   | 1,168   | 1,174        | 1,180        | 1.186        | 1,192        | 1,198        | 1,204        | 1,210        | 1,216      | 1,222        | 1,228      | 1,             |
| 389.1 Other Plant & Misc. Equipment COLLECTION PLANT                     | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 353.2 Land & Land Rights   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            |            | 0            | 0          |                |
| 354.2 Structures & Improvements  | 22,974            | 23,112  | 23,251  | _            | •            |              |              |              | -            |              | 0          | -            | •          | 23,            |
| 355.2 Power Generation Equipment   | 22,974            | 23,112  | 23,231  | 23,390       | 23,529<br>0  | 23,668<br>0  | 23,806       | 23,945       | 24,084       | 24,222       | 24,361     | 24,499<br>0  | 19,044     | 23             |
| 360.2 Collection Sewers - Force  | (590)             | (539)   | (488)   | 0<br>(437)   | -            |              |              | 0            | 0            | 0            | 0          |              | 0          |                |
| 361.2 Collection Sewers - Gravity  | 144,662           | 145,092 | 145,522 |              | (386)        | (335)        | (274)        | (214)        | (154)        | (85)         | (15)       | 54           | 244        |                |
| 362.2 Special Collecting Structures                                      | 144,062           | 145,092 | 145,522 | 145,952<br>0 | 146,382<br>0 | 146,812<br>0 | 147,242<br>0 | 147,673<br>0 | 148,103<br>0 | 148,534<br>0 | 148,964    | 149.394<br>0 | 150,060    | 147            |
| 363.2 Services to Customers  | 945               | 949     | 954     | 959          | 963          | 968          | 972          | 977          | 982          | 986          | 0<br>991   | 995          | 0<br>1,000 |                |
| 364.2 Flow Measuring Devices   | 6.992             | 7,138   | 7,284   | 7,430        | 7,576        | 7,723        | 7,869        | 8,015        |              | 8,307        |            |              | 8,746      |                |
| 365.2 Flow Measuring Installations                                       | 0,332             | 7,130   | 7,204   | 7,430        | 7,570        | 7,723        | 0,009        | 0,013        | 8,161<br>0   | 0,307        | 8,453<br>0 | 8,599<br>0   | 0,740      |                |
| 389.2 Other Plant & Misc. Equipment                                      | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| SYSTEM PUMPING PLANT   | Ü                 | •       | U       | U            | U            | U            | U            | U            | U            | U            | U          | U            | U          |                |
| 353.3 Land & Land Rights   | n                 | 0       | n       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 354.3 Structures & Improvements  | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 355.3 Power Generation Equipment   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 370.3 Receiving Wells  | 11.713            | 11,777  | 11.842  | 11,906       | 11,970       | 12,008       | 12,047       | 12,085       | 12,124       | 12,162       |            | 12,239       | 12,278     | 1              |
| 371.3 Pumping Equipment  | 507               | 760     | 1,014   | 1,268        | 1,522        | 1,775        | 2,029        | 2,283        |              |              | 12,201     |              |            |                |
| 389.3 Other Plant & Misc. Equipment                                      | 0                 | 0       | 1,014   | 0            | 1,522        | 1,775        | 2,029        | 2,263        | 2,536        | 2,790        | 3,044      | 3,297<br>0   | 3,551<br>0 |                |
| TREATMENT AND DISPOSAL PLANT   | U                 | U       | U       | U            | U            | U            | U            | U            | U            | U            | U          | U            | U          |                |
| 353.4 Land & Land Rights   | 0                 | 0       | n       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 354.4 Structures & Improvements  | •                 |         | U       | •            | -            | -            | 177          |              | 203          |              |            |              | 253        |                |
|  | 101               | 114     | 127     | 139          | 152          | 165          |              | 190<br>0     |              | 215          | 228        | 241<br>0     |            |                |
| 355.4 Power Generation Equipment<br>380.4 Treatment & Disposal Equipment | 0                 | 0       | 0       | 0            | 0            | 0            | 0            |              | 0            | 0            | 0          |              | 0          | 13             |
| 381.4 Plant Sewers   | 133,761           | 134,671 | 135,581 | 136.491      | 137,402      | 138,311      | 139,220      | 140,130      | 141,039      | 141,948      | 142,858    | 143,772      | 142,267    | 13             |
|  | 2,335             | 2.345   | 2,354   | 2,364        | 2,374        | 2,383        | 2,393        | 2,403        | 2.412        | 2,422        | 2,432      | 2,441        | 2,632      |                |
|  | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 389.4 Other Plant & Misc. Equipment                                      | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| RECLAIMED WATER TREATMENT PLANT  |                   | •       | •       |              |              |              |              |              | •            |              |            |              | 0          |                |
| 353.5 Land & Land Rights   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 354.5 Structures & Improvements  | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 355.5 Power Generation Equipment   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 371.5 Pumping Equipment  | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 374.5 Reuse Distribution Reservoirs                                      | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 380.5 Treatment & Disposal Equipment                                     | (336)             | (335)   | (334)   | (334)        | (333)        | (332)        | (332)        | (331)        | (331)        | (330)        | (329)      | (329)        | (328)      |                |
| 381.5 Plant Sewers   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 389.5 Other Plant & Misc. Equipment                                      | 0                 | 0       | 0       | 0            | 0            | 0            | o            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| RECLAIMED WATER DISTRIBUTION PLANT                                       |                   | _       |         |              |              | _            |              |              |              | _            | _          |              | 0          |                |
| 352.6 Franchises   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | U          |                |
| 353.6 Land & Land Rights   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 354.6 Structures & Improvements  | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | Ü            | 0          | 0            | 0          |                |
| 355.6 Power Generation Equipment   | 0                 | 0       | 0       | 0            | 0            | 0            |              | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 366.6 Reuse Services   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | •            | 0            | 0            | 0          |              | 0          |                |
| 367.6 Reuse Meters & Meter Installations                                 | 0                 | 0       | .0      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            |            |                |
| 371.6 Pumping Equipment  | 13                | 14      | 16      | 17           | 19           | 20           | 21           | 23           | 24           | 26           | 27         | 29           | 30         |                |
| 375.6 Reuse Transmission & Distr. Sys.                                   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 389.6 Other Plant & Misc. Equipment                                      | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | U            | U          |                |
| GENERAL PLANT  |                   |         |         |              |              | _            | _            |              | _            |              |            |              |            |                |
| 353.7 Land & Land Rights   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 354.7 Structures & Improvements  | o                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 90.7 Office Furniture & Equipment  | 0                 | 0       | 0       | 0            | 0            | 3            | 6            | 9            | 12           | 15           | 18         | 21           | 24         |                |
| 90.71 Computer Equipment   | 407               | 570     | 734     | 911          | 1,089        | 1,325        | 1,571        | 1,817        | 2,063        | 2,310        | 2,556      | 2,802        | 3,378      |                |
| 91.7 Transportation Equipment  | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 392.7 Stores Equipment   | 0                 | 0       | 0       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0            | 420        |                |
| 393.7 Tools, Shop & Garage Equipment                                     | 400               | 400     | 400     | 400          | 400          | 400          | 400          | 400          | 400          | 400          | 400        | 400          | 428        |                |
| 394.7 Laboratory Equipment   | 1,414             | 1,414   | 1.414   | 1,414        | 1,414        | 1,429        | 1,443        | 1,458        | 1,472        | 1,487        | 1,501      | 1,516        | 1,530      |                |
| 995.7 Power Operated Equipment   | 0                 | 0       | 0       | 0            | 0            | 0            | o o          | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 396.7 Communication Equipment  | 0                 | 0       | 0       | 0            | 0            |              | 0            | 0            | 0            | 0            | 0          | 0            | 0          |                |
| 397.7 Miscellaneous Equipment  | 178               | 178     | 178     | 178          | 178          | 180          | 183          | 185          | 188          | 190          | 193        | 195          | 252        |                |
| 398.7 Other Tangible Plant   | 0                 | 0       | 0       | 0            | 0            | 0            | 0 -          | 0            | 0            | 0            | 0          | 0            | 0          |                |
| TOTAL  | 326,907           | 329,101 | 331,296 | 333.504      | 335,713      | 337,972      | 340,251      | 342,531      | 344,810      | 347,098      | 349,386    | 351,679      | 346,906    | 33             |
|  |                   |         |         |              |              |              | 0            |              | 344,610      | 0 0          | 0          | 0            | 0          |                |
| Subtotal Land & Land Rights  | 0                 | 0       | 0       | 0            | 0            | 0            | Ü            | 0            | U            | U            | υ          | U            | U          |                |
|  |                   |         |         |              |              |              |              |              |              |              |            |              |            |                |

Test Year Average balance

Palm Terrace Docket No. 060368-WS Schedule Year Ending 12/31/07 Schedule: A-10

Florida Public Service Commission

Page: 5 of 5 Preparer: Robert M. Griffin

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.

| : Acct                                   | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)        | (7)     | (8)     | (9)     | (10)    | (11)       | (12)    | (13)       | (14)    | (15)<br>Average |
|--|-------------------|---------|---------|---------|------------|---------|---------|---------|---------|------------|---------|------------|---------|-----------------|
| . No. Account Name                       | 12/31/06          | Jan     | Feb     | Mar     | Apr        | May     | Jun     | Jul     | Aug     | Sep        | Oct     | Nov        | Dec     | Balance         |
| INTANGIBLE PLANT                         | 202               | 000     |         |         |            |         |         |         |         |            |         | 204        | 205     | 29              |
| 351.1 Organization<br>352.1 Franchises   | 292               | 293     | 294     | 295     | 296        | 297     | 299     | 300     | 301     | 302        | 303     | 304        | 305     | 1,26            |
| 389.1 Other Plant & Misc. Equipment      | 1,228<br>0        | 1,234   | 1,240   | 1,246   | 1,252<br>0 | 1.258   | 1.264   | 1,270   | 1,276   | 1,282<br>0 | 1,288   | 1,294<br>0 | 1,300   | 1,26            |
| COLLECTION PLANT                         | U                 | 0       | 0       | 0       | U          | 0       | 0       | 0       | 0       | U          | 0       | U          | U       |                 |
| 353.2 Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 354.2 Structures & Improvements          | 19,044            | 19,233  | 19,422  | 19,331  | 19,523     | 19,714  | 19,626  | 19,820  | 20,015  | 19,929     | 20,126  | 20,322     | 20,239  | 19.71           |
| 355.2 Power Generation Equipment         | 15,044            | 19,233  | 19,422  | 19,331  | 19,525     | 19,714  | 19,620  | 19,620  | 20,013  | 19,929     | 20,120  | 20,322     | 20,239  | 13,1            |
| 360.2 Collection Sewers - Force          | 244               | 433     | 623     | 820     | 1,016      | 1,213   | 1,416   | 1,620   | 1,823   | 2.034      | 2,244   | 2,455      | 2,672   | 1,43            |
| 361.2 Collection Sewers - Gravity        | 150,060           | 150,726 | 151,391 | 152.057 | 152,722    | 153,388 | 154,053 | 154,719 | 155,759 | 156,799    | 157,839 | 158,879    | 159,919 | 154,48          |
| 362.2 Special Collecting Structures      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 363.2 Services to Customers              | 1,000             | 1,005   | 1,009   | 1,014   | 1,018      | 1,023   | 1.028   | 1,032   | 1,037   | 1,041      | 1,046   | 1,051      | 1,055   | 1,0             |
| 364.2 Flow Measuring Devices             | 8,746             | 8,892   | 8,892   | 8,892   | 8.892      | 8.892   | 8.892   | 8,892   | 8,892   | 8,892      | 8,892   | 8,892      | 8,892   | 8,8             |
| 365.2 Flow Measuring Installations       | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 389.2 Other Plant & Misc. Equipment      | 0                 | Ō       | ō       | ō       | ŏ          | ō       | ō       | 0       | ō       | ō          | 0       | 0          | 0       |                 |
| SYSTEM PUMPING PLANT                     |                   |         |         |         |            |         |         | •       |         |            |         |            |         |                 |
| 353.3 Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 354.3 Structures & Improvements          | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 355.3 Power Generation Equipment         | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 370.3 Receiving Wells                    | 12,278            | 12,316  | 12,355  | 12,393  | 12,432     | 12,470  | 12,509  | 12,547  | 12,585  | 12,624     | 12,662  | 12,701     | 12,739  | 12,             |
| 371.3 Pumping Equipment                  | 3,551             | 3,804   | 4,058   | 4,312   | 4,565      | 4,819   | 3,137   | 3,428   | 3,720   | 4,011      | 4,302   | 4,594      | 4,885   | 4,0             |
| 389.3 Other Plant & Misc. Equipment      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| TREATMENT AND DISPOSAL PLANT             |                   |         |         |         |            |         |         |         |         |            |         |            |         |                 |
| 353.4 Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 354.4 Structures & Improvements          | 253               | 266     | 279     | 291     | 304        | 317     | 329     | 342     | 355     | 367        | 380     | 393        | 405     |                 |
| 355.4 Power Generation Equipment         | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 380.4 Treatment & Disposal Equipment     | 142,267           | 143,228 | 144,189 | 145,237 | 146,285    | 147,333 | 148,467 | 149,602 | 150,737 | 151,958    | 153,180 | 154,401    | 155,720 | 148,            |
| 381.4 Plant Sewers                       | 2,632             | 2,822   | 3,012   | 3,202   | 3,392      | 3,583   | 3,773   | 3,963   | 4,153   | 4,343      | 4,534   | 4,724      | 4,914   | 3,              |
| 382.4 Outfall Sewer Lines                | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 389.4 Other Plant & Misc. Equipment      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| RECLAIMED WATER TREATMENT PLANT          |                   |         |         |         |            |         |         |         |         |            |         |            |         |                 |
| 353.5 Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0          | 0       | o       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 354.5 Structures & Improvements          | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 355.5 Power Generation Equipment         | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 371.5 Pumping Equipment                  | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 374.5 Reuse Distribution Reservoirs      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 380.5 Treatment & Disposal Equipment     | (328)             | (327)   | (327)   | (326)   | (325)      | (325)   | (324)   | (323)   | (323)   | (322)      | (322)   | (321)      | (320)   | (               |
| 381.5 Plant Sewers                       | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 389.5 Other Plant & Misc. Equipment      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| RECLAIMED WATER DISTRIBUTION PLANT       |                   |         |         |         |            |         |         |         |         |            |         |            |         |                 |
| 352.6 Franchises                         | Ō                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 353.6 Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 354.6 Structures & Improvements          | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 355.6 Power Generation Equipment         | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 366.6 Reuse Services                     | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 367.6 Reuse Meters & Meter Installations | Ó                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 371.6 Pumping Equipment                  | 30                | 31      | 33      | 34      | 36         | 37      | 39      | 40      | 42      | 43         | 44      | 46         | 47      |                 |
| 375.6 Reuse Transmission & Distr. Sys.   | 0                 | 0       | 0       | Ö       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 389.6 Other Plant & Misc. Equipment      | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| GENERAL PLANT                            |                   |         |         |         |            |         |         |         |         |            |         |            |         |                 |
| 353.7 Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 354.7 Structures & Improvements          | ŏ                 | ŏ       | ō       | ō       | ō          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 390.7 Office Furniture & Equipment       | 24                | 27      | 30      | 33      | 36         | 38      | 41      | 44      | 47      | 50         | 53      | 56         | 59      |                 |
| 390.71 Computer Equipment                | 3,378             | 3,965   | 4,567   | 5,198   | 5,853      | 6,525   | 7,216   | 7,920   | 8,637   | 9,377      | 10,129  | 10,892     | 11,670  | 7               |
| 391.7 Transportation Equipment           | 0,0.0             | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 392.7 Stores Equipment                   | ŏ                 | ő       | ő       | ő       | ŏ          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| 393.7 Tools, Shop & Garage Equipment     | 428               | 456     | 484     | 513     | 541        | 569     | 597     | 625     | 653     | 681        | 709     | 738        | 766     |                 |
| 394.7 Laboratory Equipment               | 1,530             | 1,545   | 1,559   | 1,574   | 1,588      | 1,603   | 1,617   | 1,632   | 1,646   | 1,661      | 1,675   | 1,690      | 1,704   | 1,              |
| 395.7 Power Operated Equipment           | 0                 | 0,0,0   | 0       | 0       | 0          | 0       | 0       | 0       | . 0     | 0          | 0       | 0          | 0       |                 |
| 396.7 Communication Equipment            | 0                 | ő       | ő       | ŏ       | ō          | ō       | ō       | ō       | 0       | 0          | 0       | 0          | 0       |                 |
| 397.7 Miscellaneous Equipment            | 252               | 308     | 365     | 421     | (4)        | 64      | 131     | 199     | 267     | 334        | 402     | 470        | 537     |                 |
| 398.7 Other Tangible Plant               | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
| anglete ( and                            | J                 | Ü       | _       | ·       | •          | •       |         |         |         | _          |         |            |         |                 |
| TOTAL                                    | 346,906           | 350,256 | 353,474 | 356,536 | 359,421    | 362,817 | 364,110 | 367,672 | 371,621 | 375,407    | 379,487 | 383,579    | 387,510 | 366             |
| Subtotal Land & Land Rights              | 0                 | 0       | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0          | 0       | 0          | 0       |                 |
|  | •                 | -       |         |         |            |         |         |         |         |            |         |            |         |                 |

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

#### Florida Public Service Commission

Palm Terrace 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.

|       | (1)              | (2)                               | (3)             |
|-------|------------------|-----------------------------------|-----------------|
|       |                  | Water                             | Sewer           |
| Line  |                  | Year End                          | Year End        |
| No.   | Description      | Balance                           | Balance         |
| The b |                  | 30, 2004 in accordance with PSC A | mendatory Order |
| 1     | 12/31/92 Balance |                                   |                 |
|       | 1993             |                                   |                 |
| 2     | Additions        |                                   |                 |
| 3     | Adjustments      |                                   |                 |
| 4     | 12/31/93 Balance |                                   |                 |
|       |                  |                                   |                 |
|       | 1994             |                                   |                 |
| 5     | Additions        |                                   |                 |
| 6     | Adjustments      |                                   |                 |
| 7     | 12/31/94 Balance |                                   |                 |
|       | 1005             |                                   |                 |
| •     | 1995             |                                   |                 |
| 8     | Additions        |                                   |                 |
| 9     | Adjustments      |                                   |                 |
| 10    | 12/31/95 Balance |                                   |                 |
|       | 1996             |                                   |                 |
| 11    | Additions        |                                   |                 |
| 12    | Adjustments      |                                   |                 |
| 13    | 12/31/96 Balance |                                   | <del></del>     |
|       | 1997             |                                   |                 |
| 14    | Additions        |                                   |                 |
| 15    | Adjustments      |                                   |                 |
| 16    | 12/31/97 Balance | <del></del>                       |                 |
| , 5   |                  |                                   |                 |
| ,_    | 1998             |                                   |                 |
| 17    |                  |                                   |                 |
| 18    | Adjustments      |                                   | ···             |
| 19    | 12/31/98 Balance |                                   |                 |
|       | 1999             |                                   |                 |
| 20    | Additions        |                                   |                 |
| 21    | Adjustments      |                                   |                 |
| 22    | 12/31/99 Balance |                                   |                 |

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

## Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-11 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

|                | (1)   | (2)                | (2)               |
|----------------|---|--------------------|-------------------|
|                | (1)   | (2)<br>Water       | (3)<br>Sewer      |
| Line           |   | vvaler<br>Year End | Year End          |
| No.            | Description   | Balance            | Balance           |
|                | palances for this system begin June 30, 2                         |                    |                   |
| 23<br>24<br>25 | 2000<br>Additions<br>Adjustments<br>12/31/00 Balance              |                    |                   |
| 26<br>27<br>28 | 2001<br>Additions<br>Adjustments<br>12/31/01 Balance              |                    |                   |
| 29<br>30<br>31 | 2002<br>Additions<br>Adjustments<br>12/31/02 Balance              |                    |                   |
| 32<br>33<br>34 | 2003<br>Additions<br>Adjustments<br>06/30/04 Amend. Order Balance | 138,157            | 343,113           |
| 35<br>36<br>37 | 2004<br>Additions<br>Adjustments<br>12/31/04 Balance              | 0<br>0<br>138,157  | 0<br>0<br>343,113 |
| 38<br>39<br>40 | 2005<br>Additions<br>Adjustments<br>12/31/05 Balance              | 0<br>0<br>138,157  | 0<br>0<br>343,113 |
| 41<br>42<br>43 | 2006<br>Additions<br>Adjustments<br>12/31/06 Balance              | 0<br>0<br>138,157  | 0<br>0<br>343,113 |
| 44<br>45<br>46 | 2007<br>Additions<br>Adjustments<br>12/31/07 Balance              | 0<br>0<br>138,157  | 0<br>0<br>343,113 |
|                | Supporting Schedules: A-12 (pp 2-5)                               |                    |                   |
|                | capporting contoductor. At 12 (pp 2-0)                            |                    |                   |

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

Test Year Average balance Palm Terrace

Docket No. 060368-WS

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

#### Florida Public Service Commission

Schedule:

A-12 1 of 5

Page: 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.

|      | (1)                                     | (2)<br>Historica | (3)<br>al Base Ye | (4)         |                  | (6)<br>ediate Yea | (7)<br>ar <b>2006</b> | (8)<br>Projecte  | (9)<br>d Rate Ye | (10)<br>ear <b>2007</b> |
|------|---|------------------|-------------------|-------------|------------------|-------------------|-----------------------|------------------|------------------|-------------------------|
| Line |   | Adjusted         | Non-Us            | ed & Useful | Adjusted         | Non-Us            | ed & Useful           | Adjusted         | Non-Us           | ed & Useful             |
| No.  | Description                             | Balance          | %                 | Amount      | Balance          | %                 | Amount                | Balance          | %                | Amount                  |
|      | WATER                                   |                  |                   |             |                  |                   |                       |                  |                  |                         |
| 4    | Cash CIAC:                              | 50               | 0.000/            |             |                  | 0.000/            |                       |                  | 0.000/           |                         |
| 1 2  | Water Treatment Equipment<br>Meter Fees | 52               | 0.00%<br>0.00%    | 0           | 52               | 0.00%             | 0                     | 52               | 0.00%            | 0                       |
| 3    | Main Extension Charge                   | 1,313<br>136,363 | 0.00%             | 0           | 1,313<br>136,363 | 0.00%<br>0.00%    | 0                     | 1,313<br>136,363 | 0.00%<br>0.00%   | 0                       |
| 4    | Service Installation Fees               | 429              | 0.00%             | 0           | 429              | 0.00%             | 0                     | 429              | 0.00%            | 0                       |
| 4    | Service installation rees               | 429              | 0.00%             | ٥           | 429              | 0.00%             | U                     | 429              | 0.00%            | U                       |
| 5    | Total Cash CIAC                         | 138,157          | •                 | 0           | 138,157          |                   | 0                     | 138,157          | •                | 0                       |
|      | Property CIAC:                          |                  |                   |             |                  |                   |                       |                  |                  |                         |
| 6    | Dist Reservoirs & Standpipes            | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 7    | T&D Mains                               | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 8    | Services                                | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 9    | Meters/Meter Installation               | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 10   | Hydrants                                | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 11   | Total Property CIAC                     | 0                | -                 | 0           | 0                | •                 | 0                     | 0                | •                | 0                       |
| 12   | Total Water CIAC                        | 138,157          | -                 | 0           | 138,157          |                   | 0                     | 138,157          |                  | 0                       |
|      | SEWER                                   |                  |                   |             |                  |                   |                       |                  |                  |                         |
|      | Cash CIAC:                              |                  |                   | i           |                  |                   |                       |                  |                  |                         |
| 13   | Treatment & Disposal Equipment          | 342,633          | 0.00%             | 0           | 342,633          | 0.00%             | 0                     | 342,633          | 0.00%            | 0                       |
| 14   | Other                                   | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 15   | Main Extension Charge                   | 480              | 0.00%             | 0           | 480              | 0.00%             | 0                     | 480              | 0.00%            | 0                       |
| 16   | Service Installation Fees               | 0                | 0.00%             | 0           | 0                | 0.00%             | 0                     | 0                | 0.00%            | 0                       |
| 17   | Total Cash CIAC                         | 343,113          | -                 | 0           | 343,113          | •                 | 0                     | 343,113          | -                | 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                        | 343,113          | -                 | 0           | 343,113          | -                 | 0                     | 343,113          | -                | 0                       |

Palm Terrace Docket No. 060368-WS

Test Year Ending 12/31/05

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 | (1)                             | (2)<br>Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-----------------------|-----------------|
| No.  | Description                     | 12/31/04          | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug  | Sep  | Oct  | Nov  | Dec                   | Balance         |
|      | WATER                           |                   |     |     | •   |     |     |     |     |      |      |      |      |                       |                 |
|      | Cash CIAC:                      |                   |     |     |     |     |     |     |     |      |      |      |      |                       |                 |
|      | Water Treatment Equipment       | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | (    |                       | 0               |
|      | Meter Fees                      | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | (    |                       | 0               |
|      | Main Extension Charge           | 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               |
| 5    | Total Cash CIAC                 | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | (    | 0                     | 0               |
| F    | Property CIAC:                  |                   |     |     |     |     |     |     |     |      |      |      |      |                       |                 |
|      | Dist Reservoirs & Standpipes    | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    |                       | 0               |
| 7    | T&D Mains                       | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
|      | Services                        | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    |                       | 0               |
| 9 1  | Meters/Meter Installation       | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | (    |                       | 0               |
| 10 F | Hydrants                        | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | (    | ) 0                   | 0               |
| 11   | Total Property CIAC             | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 12   | Total Water CIAC                | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | (    | ) 0                   | 0               |
|      | SEWER<br>Cash CIAC:             |                   |     |     |     |     |     |     |     |      |      |      |      |                       |                 |
|      | Treatment & Disposal Equipment  | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | c    | 0                     | 0               |
| 14 ( |                                 | 0                 | 0   | 0   | 0   | 0   | 0   | Ö   | 0   | o o  | Ö    | Ö    | Č    |                       | Ö               |
|      | Main Extension Charge           | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | Ö   | 0    | ő    | ō    | Ċ    |                       | 0               |
|      | Service Installation Fees       | ō                 | 0   | 0   | 0   | 0   | Ö   | 0   | ō   | 0    | 0    | 0    | d    |                       | 0               |
| 17   | Total Cash CIAC                 | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| F    | Property CIAC:                  |                   |     |     |     |     |     |     |     |      |      |      |      |                       |                 |
| 18 5 | Structures & Improvements       | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 19 ( | Collection Sewers- Force        | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 20 ( | Collection Sewers- Gravity      | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 21 5 | Services to Customers           | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    |                       | 0               |
| 22 L | ift Stations                    | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 23 F | Pumping Equipment               | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | -                     | 0               |
| 24 F | Reuse Services                  | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    |                       | 0               |
| 25 F | Reuse Transmission & Dist Mains | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0                     | 0               |
| 26 ( | Other Plant Misc Equip          | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 27   | Total Property CIAC             | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | C    | 0                     | 0               |
| 28   | Total Sewer CIAC                | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0                     | 0               |

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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

Test Year Average balance

Palm Terrace

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 | (1)                             | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------|-----------------|
| No.  | Description                     | 12/31/04          | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec                   | Balance         |
|      | WATER                           |                   | -       |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Cash CIAC:                      |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 1    | Water Treatment Equipment       | 52                | 52      | 52      | 52      | 52      | 52      | 52      | 52      | 52      | 52      | 52      | 52      |                       | 52              |
| 2    | Meter Fees                      | 1,313             | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1.313   | 1,313                 | 1,313           |
| 3    | Main Extension Charge           | 136,363           | 136,363 | 136,363 | 136,363 | 136.363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363               | 136,363         |
| 4    | Service Installation Fees       | 429               | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429                   | 429             |
| 5    | Total Cash CIAC                 | 138,157           | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157               | 138,157         |
|      | Property CIAC:                  |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 7    | T&D Mains                       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 8    | Services                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 9    | Meters/Meter installation       | 0                 | 0       | Û       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | Û                     | 0               |
| 10   | Hydrants                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 11   | Total Property CIAC             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 12   | Total Water CIAC                | 138,157           | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157               | 138,157         |
|      | SEWER                           |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Cash CIAC:                      |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Treatment & Disposal Equipment  | 342,633           | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633               | 342,633         |
|      | Other                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 15   | Main Extension Charge           | 480               | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480                   | 480             |
| 16   | Service Installation Fees       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 17   | Total Cash CIAC                 | 343,113           | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113               | 343,113         |
|      | Property CIAC:                  |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 18   | Structures & Improvements       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 19   | Collection Sewers- Force        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 20   | Collection Sewers- Gravity      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 21   | Services to Customers           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Reuse Transmission & Dist Mains | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 27   | Total Property CIAC             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 28   | Total Sewer CIAC                | 343,113           | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113               | 343,113         |

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Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/06

#### Florida Public Service Commission

Schedule: A-12

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Preparer: Robert M. Griffin

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

| Line | (1)                             | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)                                  | (12)    | (13)    | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------------------------|---------|---------|-----------------------|-----------------|
| No.  | Description                     | 12/31/05          | Jan     | Feb     | Mar     | Арг     | May     | Jun     | Jul     | Aug     | Sep                                   | Oct     | Nov     | Dec                   | Balance         |
|      | WATER                           |                   |         |         |         |         |         |         |         |         | · · · · · · · · · · · · · · · · · · · |         |         |                       |                 |
|      | Cash CIAC:                      |                   |         |         |         |         |         |         |         |         |                                       |         |         |                       |                 |
| 1    | Water Treatment Equipment       | 52                | 52      | 52      | 52      | 52      | 52      | 52      | 52      | 52      | 52                                    | 52      | 52      | 52                    | 52              |
| 2    | Meter Fees                      | 1,313             | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313                                 | 1,313   | 1,313   | 1,313                 | 1,313           |
| 3    | Main Extension Charge           | 136,363           | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363                               | 136,363 | 136,363 | 136,363               | 136,363         |
| 4    | Service Installation Fees       | 429               | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429     | 429                                   | 429     | 429     | 429                   | 429             |
| 5    | Total Cash CIAC                 | 138,157           | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157                               | 138,157 | 138,157 | 138,157               | 138,157         |
|      | Property CIAC:                  |                   |         |         |         |         |         |         |         |         |                                       |         |         |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 7    | T&D Mains                       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 8    | Services                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 9    | Meters/Meter Installation       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 10   | Hydrants                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | O       | 0                                     | 0       | 0       | 0                     | 0               |
| 11   | Total Property CIAC             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 12   | Total Water CIAC                | 138,157           | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157                               | 138,157 | 138,157 | 138,157               | 138,157         |
|      | SEWER Cash CIAC:                |                   |         |         |         |         |         |         |         |         |                                       |         |         |                       |                 |
| 13   | Treatment & Disposal Equipment  | 342,633           | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633                               | 342,633 | 342,633 | 342,633               | 342,633         |
| 14   | Other                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 15   | Main Extension Charge           | 480               | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480     | 480                                   | 480     | 480     | 480                   | 480             |
| 16   | Service Installation Fees       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 17   | Total Cash CIAC                 | 343,113           | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113                               | 343,113 | 343,113 | 343,113               | 343,113         |
|      | Property CIAC:                  |                   |         |         |         |         |         |         |         |         |                                       |         |         |                       |                 |
| 18   | Structures & Improvements       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 19   | Collection Sewers- Force        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 20   | Collection Sewers- Gravity      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 21   | Services to Customers           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 25   | Reuse Transmission & Dist Mains | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 27   | Total Property CIAC             | Ö                 | 0       | 0       | Ō       | 0       | 0       | 0       | 0       | 0       | 0                                     | 0       | 0       | 0                     | 0               |
| 28   | Total Sewer CIAC                | 343,113           | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113                               | 343,113 | 343,113 | 343,113               | 343,113         |

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule:

A-12

Page: 5 of 5
Preparer: Robert M. Griffin

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

| Line | (1)                             | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)         | (10)    | (11)    | (12)    | (13)    | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|---------|---------|---------|---------|---------|---------|-------------|---------|---------|---------|---------|-----------------------|-----------------|
| No.  | Description                     | 12/31/06          | Jan     | Feb     | Mar     | Apr     | May     | Jun     | <u>J</u> ul | Aug     | Sep     | Oct     | Nov     | Dec                   | Balance         |
|      | WATER Cash CIAC:                |                   |         |         |         |         |         |         |             |         |         |         |         |                       |                 |
| 1    | Water Treatment Equipment       | 52                | 52      | 52      | 52      | 52      | 52      | 52      | 52          | 52      | 52      | 52      | 52      | 52                    | 52              |
| 2    | Meter Fees                      | 1,313             | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313   | 1,313       | 1,313   | 1,313   | 1,313   | 1,313   | 1,313                 | 1,313           |
| 3    | Main Extension Charge           | 136,363           | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363 | 136,363     | 136,363 | 136,363 | 136,363 | 136,363 | 136,363               | 136,363         |
| 4    | Service Installation Fees       | 429               | 429     | 429     | 429     | 429     | 429     | 429     | 429         | 429     | 429     | 429     | 429     | 429                   | 429             |
| 5    | Total Cash CIAC                 | 138,157           | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157     | 138,157 | 138,157 | 138,157 | 138,157 | 138,157               | 138,157         |
|      | Property CIAC:                  |                   |         |         |         |         |         |         |             |         |         |         |         |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 7    | T&D Mains                       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 8    | Services                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 9    | Meters/Meter Installation       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 10   | Hydrants                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 11   | Total Property CIAC             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 12   | Total Water CIAC                | 138,157           | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157 | 138,157     | 138,157 | 138,157 | 138,157 | 138,157 | 138,157               | 138,157         |
|      | SEWER<br>Cash CIAC:             |                   |         |         |         |         |         |         |             |         |         |         |         |                       |                 |
| 13   | Treatment & Disposal Equipment  | 342,633           | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633 | 342,633     | 342,633 | 342,633 | 342,633 | 342,633 | 342,633               | 342,633         |
| 14   | Other                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 15   | Main Extension Charge           | 480               | 480     | 480     | 480     | 480     | 480     | 480     | 480         | 480     | 480     | 480     | 480     | 480                   | 480             |
| 16   | Service Installation Fees       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 17   | Total Cash CIAC                 | 343,113           | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113     | 343,113 | 343,113 | 343,113 | 343,113 | 343,113               | 343,113         |
|      | Property CIAC:                  |                   |         |         |         |         |         |         |             |         |         |         |         |                       |                 |
| 18   | Structures & Improvements       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | . 0             |
| 19   | Collection Sewers- Force        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 20   | Collection Sewers- Gravity      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 21   | Services to Customers           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 25   | Reuse Transmission & Dist Mains | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 27   | Total Property CIAC             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0                     | 0               |
| 28   | Total Sewer CIAC                | 343,113           | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113     | 343,113 | 343,113 | 343,113 | 343,113 | 343,113               | 343,113         |

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

## Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS

Schedule: A-13 Page: 1 of 2

Projected Test Year Ending 12/31/07

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.

| anu/o | retirements specifically identifying to |                                       |                |
|-------|---|---------------------------------------|----------------|
|       | (1)                                     | (2)                                   | (3)            |
|       |   | Water                                 | Sewer          |
| Line  |   | Year End                              | Year End       |
| No.   | Description                             | Balance                               | Balance        |
|       |   | e 30, 2004 in accordance with PSC Ame | endatory Order |
| 1     | 12/31/92 Balance                        |                                       |                |
|       | 1993                                    |                                       |                |
| 2     | Additions                               |                                       |                |
| 3     | Adjustments                             |                                       |                |
| 4     | 12/31/93 Balance                        |                                       |                |
| •     |   |                                       |                |
|       | 1994                                    |                                       |                |
| 5     | Additions                               |                                       |                |
| 6     | Adjustments                             | <del></del>                           |                |
| 7     | 12/31/94 Balance                        |                                       |                |
|       | 1005                                    |                                       |                |
| •     | 1995                                    |                                       |                |
| 8     | Additions                               |                                       |                |
| 9     | Adjustments                             | <del></del>                           |                |
| 10    | 12/31/95 Balance                        |                                       |                |
|       | 1996                                    |                                       |                |
| 11    | Additions                               |                                       |                |
| 12    | Adjustments                             |                                       |                |
| 13    | 12/31/96 Balance                        |                                       |                |
|       | 1997                                    |                                       |                |
| 14    |   |                                       |                |
| 15    |   |                                       |                |
| 16    | 12/31/97 Balance                        |                                       |                |
| 10    |   |                                       |                |
|       | 1998                                    |                                       |                |
| 17    | Additions                               |                                       |                |
| 18    | Adjustments                             |                                       |                |
| 19    | 12/31/98 Balance                        |                                       |                |
|       | 1999                                    |                                       |                |
| 20    | Additions                               |                                       |                |
| 21    | Adjustments                             |                                       |                |
| 22    | 12/31/99 Balance                        |                                       |                |
|       | , _, _ , , _ Dalai, 100                 |                                       |                |

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

## Florida Public Service Commission

Palm Terrace 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

|          | (1)   | (2)               | (3)               |
|----------|---|-------------------|-------------------|
| Line     |   | Water<br>Year End | Sewer<br>Year End |
| No.      | Description                                 | Balance           | Balance           |
|          | alances for this system begin June 30, 2004 |                   |                   |
|          | 2000  |                   | •                 |
| 23       | Additions                                   |                   |                   |
| 24       | Adjustments                                 |                   |                   |
| 25       | 12/31/00 Balance                            |                   |                   |
|          |   |                   |                   |
| 26       | 2001<br>Additions                           |                   |                   |
| 26<br>27 | Adjustments                                 |                   |                   |
| 28       | 12/31/01 Balance                            |                   |                   |
|          |   |                   |                   |
| 20       | 2002<br>Additions                           |                   |                   |
| 29<br>30 | Adjustments                                 |                   |                   |
| 31       | 12/31/02 Balance                            | <del></del>       | <del></del>       |
| •        |   |                   |                   |
| 20       | 2003  |                   |                   |
| 32<br>33 | Additions Adjustments                       |                   |                   |
| 34       | 06/30/04 Amend. Order Balance               | 82,600            | 264,167           |
| 0 -      |   | 02,000            | 201,101           |
| 25       | 2004<br>Additions                           | 1,554             | 8,773             |
| 35<br>36 | Adjustments                                 | 1,554             | 0,773             |
| 37       | 12/31/04 Balance                            | 84,154            | 272,940           |
| 0.       |   | 0 1,10 1          | 212,07            |
| 20       | 2005<br>Additions                           | 3,108             | 17,564            |
| 38<br>39 | Adjustments                                 | 3,100             | 17,304            |
| 40       | 12/31/05 Balance                            | 87,262            | 290,504           |
|          |   | -                 |                   |
| 41       | 2006<br>Additions                           | 3,202             | 17,24             |
| 42       | Adjustments                                 | 0,202             | 17,24             |
| 43       | 12/31/06 Balance                            | 90,465            | 307,74            |
|          | 2007  |                   |                   |
| 44       | Additions                                   | 3,974             | 15,61             |
| 45       | Adjustments                                 | 0                 | (0,01)            |
| 46       | 12/31/07 Balance                            | 94,439            | 323,360           |
|          | Supporting Schedules: A-12 (pp 2-5)         |                   |                   |
|          | oupporting ochedules, A-12 (pp 2-0)         |                   |                   |

### Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Terrace

Docket No. 060368-WS

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

#### Florida Public Service Commission

Schedule: Page:

A-14 1 of 5

Preparer:

Robert M. Griffin

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

|      | If a projected year is employed, prov | ide breakdown fo | r test year, | base year and | ,<br>I intermediate y | ear also. |
|------|---------------------------------------|------------------|--------------|---------------|-----------------------|-----------|
|      | (1)                                   | (2)              | (3)          | (4)           | (5)                   | (6)       |
|      |                                       | Historia         | al Base Yo   | ear 2005      | Interm                | ediate Ye |
| Line |                                       | Adjusted         | Non-Us       | ed & Useful   | Adjusted              | Non-U     |
| No.  | Description                           | Balance          | %            | Adjusted      | Balance               | %         |

|      | (1)                             | (2)      | (3)<br>al Base Ye | (4)         | (5)      | (6)<br>ediate Yea | (7)<br>or 2006 | (8)<br>Projecte | (9)<br>d rate Ye | (10)<br>ar <b>2007</b> |
|------|---------------------------------|----------|-------------------|-------------|----------|-------------------|----------------|-----------------|------------------|------------------------|
| Line |                                 | Adjusted | Non-Use           | ed & Useful | Adjusted | Non-Us            | ed & Useful    | Adjusted        | Non-Us           | ed & Useful            |
| No.  | Description                     | Balance  | %                 | Adjusted    | Balance  | %                 | Amount         | Balance         | %                | Amount                 |
|      | WATER                           |          |                   |             |          |                   |                |                 |                  |                        |
|      | Cash                            |          |                   |             |          |                   | 1              |                 |                  |                        |
| 1    | Water Treatment Equipment       | 82,172   | 0.00%             | 0           | 82,173   | 0.00%             | 0              | 82,175          | 0.00%            | 0                      |
| 2    | Meter Fees                      | 401      | 0.00%             | 0           | 466      | 0.00%             | 0              | 532             | 0.00%            | 0                      |
| 3    | Main Extension Charge           | 3,082    | 0.00%             | 0           | 6,145    | 0.00%             | 0              | 9,670           | 0.00%            | 0                      |
| 4    | Service Installation Fees       | 54       | 0.00%             | 0           | 64       | 0.00%             | 0              | 75              | 0.00%            | 0                      |
| 5    | Total Cash                      | 85,708   | -                 | 0           | 88,849   | -                 | 0              | 92,452          | -                | 0                      |
|      | Property                        |          |                   |             |          |                   |                |                 |                  | _                      |
| 6    | Dist Reservoirs & Standpipes    | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 7    | T&D Mains                       | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 8    | Services                        | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 9    | Meters/Meter Installation       | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 10   | Hydrants                        | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 11   | Total Property                  | 0        | -                 | 0           | 0        | -                 | 0              | 0               | -                | 0                      |
| 12   | Total Water                     | 85,708   | -                 | 0           | 88,849   | -                 | 0              | 92,452          | -                | 0                      |
|      | SEWER<br>Cash                   |          |                   |             |          |                   |                |                 |                  |                        |
| 13   | Treatment & Disposal Equipment  | 281,640  | 0.00%             | . 0         | 299,068  | 0.00%             | 0              | 315,451         | 0.00%            | 0                      |
| 14   | Other                           | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 15   | Main Extension Charge           | 82       | 0.00%             | 0           | 92       | 0.00%             | 0              | 103             | 0.00%            | 0                      |
| 16   | Service Installation Fees       | 0        | 0.00%             | 0           | 0        | 0.00%             | 0              | 0               | 0.00%            | 0                      |
| 17   | Total Cash                      | 281,722  | -                 | 0           | 299,160  | -                 | 0              | 315,554         | -                | 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                     | 281,722  | -                 | 0           | 299,160  | -                 | 0              | 315,554         | -                | 0                      |

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14 Page: 2 of 5

Preparer: Robert M. Griffin

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

|             | (1)                                  | (2)                    | (3) | (4) | (5) | (6)  | (7)  | (8)    | (9) | (10)   | (11) | (12) | (13) | (14)                 | (15)               |
|-------------|--------------------------------------|------------------------|-----|-----|-----|------|------|--------|-----|--------|------|------|------|----------------------|--------------------|
| Line<br>No. |                                      | Prior Year<br>12/31/04 | lon | F.b |     | 4.04 | Mari | li in  | Jul | A      | Sep  | Oct  | Nov  | Test Year End<br>Dec | Average<br>Balance |
| 140.        | Description WATER                    | 12/3 1/04              | Jan | Feb | Mar | Apr  | May  | Jun    | Jui | Aug    | Seb  | Oct  | NUV  | Dec                  | Dalailce           |
|             | Cash                                 |                        |     |     |     |      |      |        |     |        |      |      |      |                      |                    |
| 1           | Water Treatment Equipment            | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
| 2           | Meter Fees                           | Ö                      | 0   | ő   | o   | Ö    | 0    | 0      | 0   | 0      | o o  | Ö    | 0    |                      | 0                  |
|             | Main Extension Charge                | 0                      | ő   | 0   | ő   | ō    | ő    | ŏ      | 0   | 0      | ő    | o    | 0    |                      | ő                  |
|             | Service Installation Fees            | 0                      | 0   | o o | o   | 0    | 0    | o o    | 0   | 0      | Ö    | 0    | 0    |                      | 0                  |
|             |                                      | _                      | _   | •   | •   | •    | · ·  | Ū      | ŭ   | ŭ      | ŭ    | •    |      | •                    | v                  |
| 5           | Total Cash                           | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
|             | 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                  |
|             | Services                             | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
|             | Meters/Meter Installation            | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
| 10          | Hydrants                             | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
| 11          | Total Property                       | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
| 12          | Total Water                          | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
|             | SEWER                                |                        |     |     |     |      |      |        |     |        |      |      |      |                      |                    |
| 40          | Cash                                 |                        |     |     |     |      | ^    |        |     | 0      |      | 0    | 0    | . 0                  | 0                  |
|             | Treatment & Disposal Equipment Other | 0                      | 0   | 0   | 0   | 0    | 0    | 0<br>0 | 0   | 0<br>0 | 0    | 0    | 0    |                      | 0                  |
|             | Main Extension Charge                | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
|             | Service Installation Fees            | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
| 16          | Service installation Fees            | U                      | U   | U   | U   | U    | U    | U      | U   | U      | U    | U    | O    | U                    | · ·                |
| 17          | Total Cash                           | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
|             | Property                             |                        |     |     |     |      |      |        |     |        |      |      |      |                      |                    |
|             | Structures & Improvements            | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
|             |                                      | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
|             | Collection Sewers- Gravity           | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
|             | Services to Customers                | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | -                    | 0                  |
|             | Lift Stations                        | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | •                    | 0                  |
|             |                                      | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | -                    | 0                  |
|             | Reuse Services                       | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | -                    | 0                  |
|             | Reuse Transmission & Dist Mains      | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    |                      | 0                  |
| 26          | Other Plant Misc Equip               | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
| 27          | Total Property                       | 0                      | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |
| 28          | Total Sewer                          |                        | 0   | 0   | 0   | 0    | 0    | 0      | 0   | 0      | 0    | 0    | 0    | 0                    | 0                  |

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Test Year Ending 12/31/05

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 | (1)                             | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------|-----------------|
| No   |                                 | 12/31/04          | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec                   | Balance         |
|      | WATER                           |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Cash                            |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 1    |                                 | 82,171            | 82,171  | 82,171  | 82,171  | 82,171  | 82,171  | 82,172  | 82,172  | 82,172  | 82,172  | 82,172  | 82,172  | 82,172                | 82,172          |
| 2    |                                 | 368               | 373     | 379     | 384     | 390     | 395     | 401     | 406     | 412     | 417     | 423     | 428     | 433                   | 401             |
| 3    |                                 | 1,567             | 1,820   | 2,072   | 2,325   | 2,577   | 2,830   | 3,082   | 3,335   | 3,587   | 3,840   | 4,092   | 4,345   | 4,597                 | 3,082           |
| 4    | Service Installation Fees       | 48                | 49      | 50      | 51      | 52      | 53      | 54      | 55      | 56      | 56      | 57      | 58      | 59                    | 54              |
| 5    | Total Cash                      | 84,154            | 84,413  | 84,672  | 84,931  | 85,190  | 85,449  | 85,708  | 85,967  | 86,226  | 86,485  | 86,744  | 87,003  | 87,262                | 85,708          |
|      | 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                     | ő               |
| 8    | Services                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 9    | Meters/Meter Installation       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | Ū       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 10   | Hydrants                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 11   | Total Property                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 12   | Total Water                     | 84,154            | 84,413  | 84,672  | 84,931  | 85,190  | 85,449  | 85,708  | 85,967  | 86,226  | 86,485  | 86,744  | 87,003  | 87,262                | 85,708          |
|      | SEWER<br>Cash                   |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 13   | Treatment & Disposal Equipment  | 272,863           | 274,326 | 275,789 | 277,252 | 278,715 | 280,177 | 281,640 | 283,103 | 284,566 | 286,029 | 287,491 | 288,954 | 290,417               | 281,640         |
| 14   | Other                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 15   | Main Extension Charge           | 76                | 77      | 78      | 79      | 80      | 81      | 82      | 83      | 83      | 84      | 85      | 86      | 87                    | 82              |
| 16   | Service Installation Fees       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 17   | Total Cash                      | 272,940           | 274,403 | 275,867 | 277,331 | 278,794 | 280,258 | 281,722 | 283,186 | 284,649 | 286,113 | 287,577 | 289,040 | 290,504               | 281,722         |
|      | Property                        |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 18   | Structures & Improvements       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 19   | Collection Sewers- Force        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 20   | Collection Sewers- Gravity      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 21   | Services to Customers           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | Ō       | 0       | 0       | 0       | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 25   | Reuse Transmission & Dist Mains | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Other Plant Misc Equip          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 27   | Total Property                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 28   | Total Sewer                     | 272,940           | 274,403 | 275,867 | 277,331 | 278,794 | 280,258 | 281,722 | 283,186 | 284,649 | 286,113 | 287,577 | 289,040 | 290,504               | 281,722         |

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

Test Year Average Balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14 Page: 4 of 5

Preparer: Robert M. Griffin

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

| Line | (1)                             | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------|-----------------|
| No.  | Description                     | 12/31/05          | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec                   | Balance         |
|      | WATER                           |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Cash                            |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 1    | Water Treatment Equipment       | 82,172            | 82,173  | 82,173  | 82,173  | 82,173  | 82,173  | 82,173  | 82,173  | 82,174  | 82,174  | 82,174  | 82,174  |                       | 82,173          |
|      | Meter Fees                      | 433               | 439     | 444     | 450     | 455     | 461     | 466     | 472     | 477     | 483     | 488     | 494     | 499                   | 466             |
| 3    | Main Extension Charge           | 4,597             | 4,850   | 5,102   | 5,355   | 5,608   | 5,872   | 6,136   | 6,400   | 6,665   | 6,929   | 7,193   | 7,457   | 7,722                 | 6,145           |
| 4    | Service Installation Fees       | 59                | 60      | 61      | 62      | 63      | 64      | 64      | 65      | 66      | 67      | 68      | 69      | 70                    | 64              |
| 5    | Total Cash                      | 87,262            | 87,521  | 87,780  | 88,039  | 88,299  | 88,569  | 88,840  | 89,111  | 89,382  | 89,652  | 89,923  | 90,194  | 90,465                | 88,849          |
|      | Property                        |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 7    | T&D Mains                       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 8    | Services                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Meters/Meter Installation       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 10   | Hydrants                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 11   | Total Property                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 12   | Total Water                     | 87,262            | 87,521  | 87,780  | 88,039  | 88,299  | 88,569  | 88,840  | 89,111  | 89,382  | 89,652  | 89,923  | 90,194  | 90,465                | 88,849          |
|      | SEWER<br>Cash                   |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 13   | Treatment & Disposal Equipment  | 290,417           | 291,872 | 293,327 | 294,782 | 296,236 | 297,663 | 299,090 | 300,517 | 301,943 | 303,370 | 304,797 | 306,223 | 307,650               | 299,068         |
| 14   | Other                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 15   | Main Extension Charge           | 87                | 88      | 89      | 90      | 91      | 91      | 92      | 93      | 94      | 95      | 96      | 97      | 98                    | 92              |
| 16   | Service Installation Fees       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 17   | Total Cash                      | 290,504           | 291,960 | 293,416 | 294,871 | 296,327 | 297,755 | 299,182 | 300,610 | 302,037 | 303,465 | 304,892 | 306,320 | 307,748               | 299,160         |
|      | Property                        |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 18   | Structures & Improvements       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 19   | Collection Sewers- Force        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 20   | Collection Sewers- Gravity      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 21   | Services to Customers           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Reuse Transmission & Dist Mains | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 27   | Total Property                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 28   | Total Sewer                     | 290,504           | 291,960 | 293,416 | 294,871 | 296,327 | 297,755 | 299,182 | 300,610 | 302,037 | 303,465 | 304,892 | 306,320 | 307,748               | 299,160         |

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14 Page: 5 of 5

Preparer: Robert M. Griffin

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

| Line |                                 | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)<br>Test Year End | (15)<br>Average |
|------|---------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------|-----------------|
| No.  | Description                     | 12/31/06          | Jan     | Feb     | Mar     | Apr     | Мау     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec                   | Balance         |
|      | WATER<br>Cash                   |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 1    | Water Treatment Equipment       | 82,174            | 82,174  | 82,174  | 82,175  | 82,175  | 82,175  | 82,175  | 82,175  | 82,175  | 82,175  | 82,175  | 82,176  |                       | 82,175          |
| 2    | Meter Fees                      | 499               | 505     | 510     | 515     | 521     | 526     | 532     | 537     | 543     | 548     | 554     | 559     |                       | 532             |
| 3    | Main Extension Charge           | 7,722             | 8,046   | 8,371   | 8,696   | 9,020   | 9,345   | 9,670   | 9,994   | 10,319  | 10,644  | 10,968  | 11,293  |                       | 9,670           |
| 4    | Service Installation Fees       | 70                | 71      | 72      | 72      | 73      | 74      | 75      | 76      | 77      | 78      | 79      | 80      | 81                    | 75              |
| 5    | Total Cash                      | 90,465            | 90,796  | 91,127  | 91,458  | 91,789  | 92,121  | 92,452  | 92,783  | 93,114  | 93,445  | 93,776  | 94,108  | 94,439                | 92,452          |
|      | Property                        |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 7    | T&D Mains                       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 8    | Services                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 9    | Meters/Meter Installation       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 10   | Hydrants                        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 11   | Total Property                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 12   | Total Water                     | 90,465            | 90,796  | 91,127  | 91,458  | 91,789  | 92,121  | 92,452  | 92,783  | 93,114  | 93,445  | 93,776  | 94,108  | 94,439                | 92,452          |
|      | SEWER                           |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Cash                            |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Treatment & Disposal Equipment  | 307,650           | 308,950 | 310,250 | 311,550 | 312,851 | 314,151 | 315,451 | 316,751 | 318,051 | 319,351 | 320,651 | 321,952 |                       | 315,451         |
|      | Other                           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Main Extension Charge           | 98                | 99      | 99      | 100     | 101     | 102     | 103     | 104     | 105     | 106     | 107     | 107     | 108                   | 103             |
| 16   | Service Installation Fees       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 17   | Total Cash                      | 307,748           | 309,049 | 310,350 | 311,651 | 312,952 | 314,253 | 315,554 | 316,855 | 318,156 | 319,457 | 320,758 | 322,059 | 323,360               | 315,554         |
|      | Property                        |                   |         |         |         |         |         |         |         |         |         |         |         |                       |                 |
|      | Structures & Improvements       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Collection Sewers- Force        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Collection Sewers- Gravity      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Services to Customers           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Lift Stations                   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Pumping Equipment               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
|      | Reuse Transmission & Dist Mains | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 27   | Total Property                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0                     | 0               |
| 28   | Total Sewer                     | 307,748           | 309,049 | 310,350 | 311,651 | 312,952 | 314,253 | 315,554 | 316,855 | 318,156 | 319,457 | 320,758 | 322,059 | 323,360               | 315,554         |

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Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

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

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

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

| Year             | Water Rate | Sewer Rate |
|------------------|------------|------------|
|                  |            |            |
| effective 1/1/06 | 8.85%      | 8.85%      |

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

Palm Terrace
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-16 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

## Schedule of Working Capital Allowance Calculation

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-17
Page: 1 of 1

Preparer: Robert M. Griffin

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

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

|  | (1)  | (2)<br>Historical Test Year  | (3)<br>Intermediate Year   | (4)<br>Projected Rate Ye   |
|--|--|--|--|--|
| ine  |  | 2005   | 2006   | 2007   |
| Vo.  | Description  | Average  | Average  | Average  |
|  | Balance Sheet Accounts   |  |  |  |
|  | For All Systems:   |  |  |  |
| 1  | Accounts Rec'd - Customer  | 1,554,936  | 1,356,338  | 1,731,634  |
| 2  | Allowance for Bad Debts  | (193,973)  | (28,531)   | (35,533)   |
| 3  | Temporary Investments  | 27,141   | 581  | (0)  |
| 4  | Materials & Supplies   | 9,893  | 0  | 0  |
| 5  | Unbilled Revenues  | 642,613  | 695,977  | 891,916  |
| 6  | Prepayments  | 126,208  | 133,991  | 140,000  |
| 7  | TOTAL CURRENT ASSETS   | 2,166,818  | 2,158,355  | 2,728,017  |
|  | Less:  |  |  |  |
| 8  | Accounts Payable   | 445,567  | 646,110  | 409,615  |
| 9  | Accrued Taxes  | (255,913)  | 298,129  | 693,933  |
| 10   | Accrued Interest   | 12,822   | 14,193   | 17,385   |
| 11   | Misc. Current & Accrued Liabilities  | 444,996  | 395,963  | 406,834  |
| 12   | TOTAL CURRENT & ACC. LIABILITIES   | 647,472  | 1,354,396  | 1,527,768  |
|  | Total Working Capital Balance Sheet  |  |  |  |
| 3  | Accounts- All Systems  | 1,519,346  | 803,960  | 1,200,249  |
|  | Allocation for this System: Note:  | Allocation is by number  | of customers of all syten  | ns in Agua Utilies FL.   |
|  |  |  |  |  |
| 14   | Allocation Percentage - Water  | 3.213%   | 3.213%   | 3.213%   |
|  |  |  | 3.213%<br>69,343   | 3.213%<br>87.644   |
| 15   | Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  | 69,615   |  | 3.213%<br>87,644<br>49,083   |
| 15<br>16   | Assets Allocated - Water (line 7 x line 14)<br>Liabilities Allocated - Water (line 12 x line 14)   | 69,615<br>20,802   | 69,343<br>43,513   | 87,644<br>49,083   |
| 15<br>16<br>17                                     | Assets Allocated - Water (line 7 x line 14)  | 69,615<br>20,802<br>2.789%   | 69,343<br>43,513<br>2.789%   | 87,644<br>49,083<br>2.789%   |
| 15<br>16<br>17<br>18                               | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer   | 69,615<br>20,802<br>2.789%<br>60,438   | 69,343<br>43,513   | 87,644<br>49,083   |
| 15<br>16<br>17<br>18                               | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  | 69,615<br>20,802<br>2.789%<br>60,438   | 69,343<br>43,513<br>2.789%<br>60,202   | 87,644<br>49,083<br>2.789%<br>76,091   |
| 15<br>16<br>17<br>18<br>19                         | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense   | 69,615<br>20,802<br>2.789%<br>60,438<br>) 18,060                                     | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777   | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613   |
| 15<br>16<br>17<br>18<br>19                         | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  | 69,615<br>20,802<br>2.789%<br>60,438   | 69,343<br>43,513<br>2.789%<br>60,202   | 87,644<br>49,083<br>2.789%<br>76,091   |
| 15<br>16<br>17<br>18<br>19                         | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer   | 69,615<br>20,802<br>2.789%<br>60,438<br>) 18,060                                     | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777   | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613   |
| 15<br>16<br>17<br>18<br>19                         | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets  | 69,615<br>20,802<br>2.789%<br>60,438<br>18,060<br>9,702<br>8,423                     | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777<br>31,504<br>27,351                     | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613<br>69,930<br>60,712                     |
| 15<br>16<br>17<br>18<br>19<br>20<br>21             | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer   | 69,615<br>20,802<br>2.789%<br>60,438<br>) 18,060                                     | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777   | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613   |
| 15<br>16<br>17<br>18<br>19<br>20<br>21             | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer                                    | 69,615<br>20,802<br>2.789%<br>60,438<br>18,060<br>9,702<br>8,423                     | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777<br>31,504<br>27,351                     | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613<br>69,930<br>60,712                     |
| 15<br>16<br>17<br>18<br>19<br>20<br>21             | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer  Other Deferred Debits             | 69,615<br>20,802<br>2.789%<br>60,438<br>18,060<br>9,702<br>8,423<br>67,173<br>57,199 | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777<br>31,504<br>27,351<br>63,814<br>54,339 | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613<br>69,930<br>60,712<br>57,097<br>48,619 |
| 16<br>17<br>18                                     | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer                                    | 69,615<br>20,802<br>2.789%<br>60,438<br>18,060<br>9,702<br>8,423                     | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777<br>31,504<br>27,351                     | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613<br>69,930<br>60,712                     |
| 15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23 | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer  Other Deferred Debits Water Sewer | 69,615<br>20,802<br>2.789%<br>60,438<br>18,060<br>9,702<br>8,423<br>67,173<br>57,199 | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777<br>31,504<br>27,351<br>63,814<br>54,339 | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613<br>69,930<br>60,712<br>57,097<br>48,619 |
| 15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23 | Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer  Other Deferred Debits Water       | 69,615<br>20,802<br>2.789%<br>60,438<br>18,060<br>9,702<br>8,423<br>67,173<br>57,199 | 69,343<br>43,513<br>2.789%<br>60,202<br>37,777<br>31,504<br>27,351<br>63,814<br>54,339 | 87,644<br>49,083<br>2.789%<br>76,091<br>42,613<br>69,930<br>60,712<br>57,097<br>48,619 |

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

Palm Terrace
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.

|          | 1 , ,                              |              |              | ,            | ,            |              |              |              |              |              |              |              |              |              |                 |
|----------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| Line     | (1)                                | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)         | (15)<br>Average |
| No.      |                                    | 12/31/04     | 1/31/05      | 2/28/05      | 3/31/05      | 4/30/05      | 5/31/05      | 6/30/05      | 7/31/05      | 8/31/05      | 9/30/05      | 10/31/05     | 11/30/05     | 12/31/05     | Balance         |
| 1        | 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<br>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      |

#### Aqua Utilities Florida, Inc.

Florida Public Service Commission

Palm Terrace 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

Page: 2 of 3 Preparer: Robert M. Griffin

|             | (1)                                | (2)                    | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)<br>Test Year Enc | (15)               |
|-------------|------------------------------------|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|--------------------|
| Line<br>No. | ASSETS                             | Prior Year<br>12/31/05 | 1/31/06      | 2/28/06      | 3/31/06      | 4/30/06      | 5/31/06      | 6/30/06      | 7/31/06      | 8/31/06      | 9/30/06      | 10/31/06     | 11/30/06     | 12/31/06              | Average<br>Balance |
| 140.        | ASSETS                             | 12/31/05               | 1/3 1/06     | 2/20/06      | 3/3 1/06     | 4/30/06      | 3/3//06      | 6/30/06      | 7131700      | 6/3 1/06     | 9/30/00      | 10/31/00     | 11/30/00     | 12/31/00              | Dalatice           |
| 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)  |              | (2,394,720)  | (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         |
| _           |                                    |                        | <b></b>      |              |              |              |              |              |              |              |              |              |              |                       |                    |
| 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                  | 56 271 496             | 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         |
| U           | NET OTETT FEATU                    | 30,371,400             | 30,370,321   | 37,421,717   | 30,307,009   | 37,033,243   | 39,131,143   | 35,335,111   | 00,303,830   | 01,041,412   | 01,004,321   | 01,400,303   | 01,550,101   | 00,424,447            | 33,030,303         |
| 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)          |                       | 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            |
| 4.0         | TOTAL OURRENT AGRETO               | 1 000 010              | 0.440.000    | 0.400.007    | 0.004.004    | 2.050.504    | 0.444.000    | 2 201 117    | 0.450.007    | 0.400.070    | 0.070.540    | 2.200.044    | 2.200.044    | 2.200.044             | 2,186,036          |
| 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             | 2,100,030          |
| 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)      |                       | (5,419)            |
| 22          |                                    | (0,.00)                | (10,000)     | (.0,000)     | (.5,555)     | (10,000)     | •            |              | ( .,,        | (-,,         | ( /          | , ,,         | , ,- ,       |                       | • • •              |
| 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          |
| 2.4         | 1011 E BEI EINNED DEBITO           | 2,402,550              | 2,415,050    | 2,000,700    | 0,000,000    | 5,001,010    | 0,0,7,7,7    | 5,554,565    | 0,100,011    | 5,225,050    | 0,002,020    | 0,001,010    |              | -, -20, 100           |                    |
| 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

Palm Terrace
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 | (1)                                | (2)<br>Prior Year | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)                                  | (10)         | (11)         | (12)         | (13)         | (14)                      | (15)               |
|------|------------------------------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------------------|--------------|--------------|--------------|--------------|---------------------------|--------------------|
| No.  | ASSETS                             | 12/31/06          | 1/31/07      | 2/28/07      | 3/31/07      | 4/30/07      | 5/31/07      | 6/30/07      | 7/31/07                              | 8/31/07      | 9/30/07      | 10/31/07     | 11/30/07     | Test Year Enc<br>12/31/07 | Average<br>Balance |
|      | AGGLTG                             | 12/3/1/00         | 1/3 1/01     | 2120101      | 3/3/10/      | 4/30/07      | 3/3/1/07     | 0/30/07      | 7/3/10/                              | 6/3//07      | 3/30/07      | 10/3//07     | 11/30/07     | 12/3/101                  | Dalarice           |
| 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                  | 69 424 447        | 68,196,978   | 67,979,393   | 68,719,197   | 68,558,725   | 68,373,033   | 70,156,829   | 60 030 600                           | 70 402 074   | 70.072.407   | 70 724 455   | 70,490,715   | 71.192.439                | 69,532,192         |
| ·    | NET OTHER PEAN                     | 00,424,447        | 06,150,576   | 07,979,393   | 00,719,197   | 00,330,723   | 66,373,033   | 70,136,629   | 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          |
|      |                                    | 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          | ` o´              | ) o          | o o          | 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                            | 2 442 777    | 2 202 227    | 3.310.343    | 3,227,349    | 3.144.355                 | 3,404,838          |
| 2.4  | TOTAL DEFERRED DEBITS              | 3,430,430         | 3,414,135    | 3,491,741    | 3,463,747    | 3,413,733    | 3,467,759    | 3,439,765    | 3,451,771                            | 3,443,777    | 3,393,337    | 3,310,343    | 3,227,349    | 3,144,333                 | 3,404,038          |
| 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

#### Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Palm Terrace
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 | (1)                                     | (2)<br>Prior Year | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)              | (14)<br>Test Year End                   | (15)<br>Average |
|------|---|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|---|-----------------|
| No.  | Liabilities                             | 12/31/04          | 1/31/05      | 2/28/05      | 3/31/05      | 4/30/05      | 5/31/05      | 6/30/05      | 7/31/05      | 8/31/05      | 9/30/05      | 10/31/05     | 11/30/05          | 12/31/05                                | Balance         |
| 1    | Common Stock Issued                     | 52,724,742        | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742        | 52,724,742                              | 52,724,742      |
| 2    | Preferred Stock Issued                  |                   |              |              |              |              |              | 52,723,732   | 02,721,712   | 02,721,712   | 02,721,712   | 02,724,742   | 02,124,142        | 02,724,742                              | 02,724,742      |
| 3    | Additional Paid in Capital              |                   |              |              |              |              |              |              |              |              |              | 3,396,411    | 3.396.411         | 6,927,553                               | 1.055.413       |
| 4    | Retained Earnings                       | (14,801,624)      | (14,709,858) | (14,656,402) | (14,638,887) | (14,483,792) | (14,438,060) | (14,466,151) | (14,473,470) | (14,667,845) | (14,568,454) | (14,570,913) | (14,659,171)      | (14,614,037)                            | (14,596,051)    |
| 5    | Other Equity Capital                    |                   |              |              |              |              |              |              |              | ,            | , , ,        | , , ,        | , , , , , , , , , | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 0               |
| 6    | TOTAL EQUITY CAPITAL                    | 37,923,118        | 38,014,884   | 38,068,340   | 38,085,855   | 38,240,950   | 38,286,681   | 38,258,591   | 38,251,271   | 38,056,897   | 38,156,288   | 41,550,240   | 41,461,982        | 45,038,257                              | 39,184,104      |
| 7    | TOTAL LONG TERM DEBT                    | 0                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            |              |              | 0            | 0                 | 0                                       |                 |
| _    |   |                   |              |              |              |              |              |              |              |              |              |              |                   |   |                 |
| 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         |
| 40   | 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         |
| 10   | 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 Accrued Dividends      | 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          |
| 14   |   | 0                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0                 | 0                                       | 0               |
| 14   | Misc. Current & Accrued Liabilities     | 605,374           | 616,560      | 694,676      | 295,474      | 287,816      | 301,124      | 326,905      | 418,091      | 479,975      | 374,101      | 394,465      | 468,901           | 521,482                                 | 444,996         |
| 15   | TOTAL CURRENT & ACC LIABILITIES         | 2,811,707         | 2,457,893    | 2,573,223    | 2,043,541    | 2,565,496    | 2,493,331    | 3,453,784    | 3,967,169    | 4,344,001    | 4,488,373    | 1,770,365    | 3,960,377         | 2,307,638                               | 3,018,223       |
| 16   | Other Deferred Credits & Oper, Reserves | 14,300            | 14.300       | 14,300       | 14,300       | 14,300       | 14,300       | 0            | 0            | 0            |              |              | 0                 | 0                                       | 6,600           |
|      | -                                       |                   |              |              | ,000         | 1,,000       | 1,,000       |              |              |              |              |              |                   |   | 0,000           |
| 17   | Contributions in Aid of Construction    | 24,893,071        | 24,913,354   | 24,974,314   | 25,018,316   | 25,018,316   | 25,285,204   | 25,329,684   | 25,331,370   | 25.375.013   | 25,706,598   | 25,769,915   | 25.863.472        | 26.035.036                              | 25.347.205      |
| 18   | Less: Accum Amort of CIAC               | (9,474,261)       | (9,521,175)  | (9,571,083)  | (9,609,666)  | (9,650,430)  | (9,691,195)  | (10,002,582) | (10,066,347) | (10,130,086) | (10,193,825) | (10,262,923) | (10,326,776)      | (10,525,056)                            | (9,925,031)     |
| 19   | Accumulated Deferred Income Taxes       | 336,237           | 336,237      | 336,237      | 336,237      | 336,237      | 336,237      | 336,237      | 336,237      | 336,237      | 336,237      | 336,237      | 336,237           | (151,521)                               | 298,717         |
| 20   | Total CIAC & Def Taxes                  | 15,755,047        | 15,728,416   | 15,739,467   | 15,744,886   | 15,704,122   | 15,930,246   | 15,663,338   | 15,601,260   | 15,581,164   | 15,849,010   | 15,843,229   | 15,872,932        | 15,358,459                              | 15,720,890      |
| 21   | TOTAL EQUITY CAPITAL & LIABILITIES      | 56,504,172        | 56.215.493   | 56.395.330   | 55,888,582   | 56,524,868   | 56.724.558   | 57,375,713   | 57.819.700   | 57,982,061   | 58,493,670   | 59,163,834   | 61,295,290        | 62,704,354                              | 57.929.817      |
|      | =                                       |                   | 00,2.0,400   | 00,000,000   | 00,000,002   | 50,524,000   | 30,124,330   | 31,313,113   | 37,019,700   | J1,302,001   | 30,433,070   | 39,103,034   | 01,295,290        | 02,704,334                              | 37,929,01       |

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

#### Consolidated for Aqua Utilities Florida

## Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
Test Year Ended 2006
Historical [ ] Projected [ X ]

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

Schedule: Page: Preparer: A-19 2 of 3

Robert M. Griffin

| Line     | (1)   | (2)<br>Prior Year | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)                      | (11)                      | (12)         | (13)         | (14)<br>Test Year End | (15)<br>Average |
|----------|---|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------------|---------------------------|--------------|--------------|-----------------------|-----------------|
| No.      | Liabilities   | 12/31/05          | 1/31/06      | 2/28/06      | 3/31/06      | 4/30/06      | 5/31/06      | 6/30/06      | 7/31/06      | 8/31/06                   | 9/30/06                   | 10/31/06     | 11/30/06     | 12/31/06              | Balance         |
| 1        | Common Stock Issued   | 52,724,742        | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742                | 52,724,742                | 52,724,742   | 52,724,742   | 52,724,742            | 52,724,742      |
| 2        | Preferred Stock Issued                                      |                   |              |              |              |              |              |              |              |                           |                           |              |              |                       | 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)  |                       | 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        | TOTAL EQUITY CAPITAL  | 45,038,257        | 45,221,891   | 46,579,358   | 47,500,523   | 46,990,586   | 47,991,646   | 48,878,027   | 49,883,363   | 50,699,409                | 50,408,369                | 30,560,103   | 31,863,156   | 34,100,461            | 44,285,781      |
| 7        | TOTAL LONG TERM DEBT  | 0                 |              | 0            | 0            | 0            | 0            | 0            | 0            | 0                         | 0                         | 20,163,348   | 20,163,348   | 22,733,641            | 4,850,795       |
| 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         |
| q        | Accts & Int. Payable-Assoc Cos                              | 0.407,020         | 1,236,389    | 822,812      | (662,984)    | 990,233      | 803,106      | 898,341      | 724,883      | 705,606                   | 996.372                   | 750,000      | 750,000      | 750,000               | 674,212         |
| 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       | 5,686        | 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       | TOTAL CURRENT & ACC LIABILITIES                             | 2,307,638         | 2,593,229    | 2,146,660    | 633,089      | 2,735,945    | 2,885,595    | 2,461,594    | 2,587,229    | 2,584,291                 | 3,594,090                 | 3,172,097    | 2,561,097    | 4,105,565             | 2,643,701       |
| 16       | Other Deferred Credits & Oper, Reserves                     | 0                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0                         | 0                         | 0            | 0            | 0                     | 0               |
| 47       | Contributions in Aid of Constanting                         | 20 025 026        | 00 005 040   | 00 004 050   | 20, 402, 700 | 00 500 700   | 20,552,070   | 00 404 007   | 00 500 077   | 20 004 447                | 26.462.949                | 26,462,949   | 26,462,949   | 26,612,949            | 26,406,806      |
| 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                |                           | (11,348,462) | (11,432,899) |                       | (11,007,509)    |
| 18<br>19 | Less: Accum Amort of CIAC Accumulated Deferred Income Taxes | (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)<br>(151,521) | (11,235,884)<br>(151,521) | (151,521)    | (151,521)    | 1,757,224             | (4,694)         |
| 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)    | (101,021)    | 1,737,224             | (4,034)         |
| 20       | Total CIAC & Def Taxes                                      | 15,358,459        | 15,325,624   | 15,271,661   | 15,564,758   | 15,532,284   | 15,473,344   | 15,265,605   | 15,188,543   | 15,111,481                | 15,238,339                | 15,160,680   | 15,083,022   | 15,209,283            | 15,291,006      |
| 21       | TOTAL EQUITY CAPITAL & LIABILITIES                          | 62,704,354        | 63,140,744   | 63,997,679   | 63,698,369   | 65,258,815   | 66,350,585   | 66,605,227   | 67,659,135   | 68,395,181                | 69,240,798                | 69,056,228   | 69,670,621   | 76,148,948            | 67,071,283      |

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

#### Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Palm Terrace
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     | (1)   | (2)<br>Prior Year | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)<br>Test Year End | (15)               |
|----------|---|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|--------------------|
| No.      | Liabilities   | 12/31/06          | 1/31/07      | 2/28/07      | 3/31/07      | 4/30/07      | 5/31/07      | 6/30/07      | 7/31/07      | 8/31/07      | 9/30/07      | 10/31/07     | 11/30/07     | 12/31/07              | Average<br>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 Other Equity Capital                      | (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)       |
| a a      | 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         |
|          | -   |                   |              |              |              |              | 22,00 -,200  | 20,101,000   | 20,101,000   | 20, 10 1,000 | 20,001,004   | 10,001,001   | 20,001,001   | 20,020,000            | 20,204,000         |
| 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                  |
| 47       |   |                   |              |              |              |              |              |              |              |              |              |              |              |                       |                    |
| 17<br>18 | 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         |
| 19       | Less: Accum Amort of CIAC Accumulated Deferred Income Taxes | (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         |

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## Palm Terrace NET OPERATING INCOME

|  | SCHEDULE      | PAGE   |
|--|---------------|--------|
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|  |               |        |
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## Schedule of Water Net Operating Income

Palm Terrace Docket No. 060368-WS

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

#### Florida Public Service Commission

Schedule:

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Page: Preparer:

Jack Schreyer

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

|      | (1)                                  | (2)<br>Per | (3)<br>Utility | (4)<br>Adjusted | (5)         | (6)<br>Adjusted | (7)         | (8)<br>Adjusted | (9)<br>Requested | (10)<br>Reguested | (11)       |
|------|--------------------------------------|------------|----------------|-----------------|-------------|-----------------|-------------|-----------------|------------------|-------------------|------------|
| Line |                                      | Books      | Test Year      | Test Year       | Adjustments | Intermd. Yr     | Adjustments | Rate Year       | Revenue          | Annual            | Supporting |
| No.  | Description                          | 2005       | Adjustment     | 2005            | 2005-06     | 2006            | 2006-07     | 2007            | Adjustment       | Revenues          | Schedules  |
| 1    | OPERATING REVENUES                   | 330,839    | (1,676)        | 329,163         | 7,460       | 336,623         | 0           | 336,623         | 262,737          | 599,360           | B-4        |
| 2    | Operation & Maintenance              | 430,122    | 10,387         | 440,509         | (47,666)    | 392,843         | 105,726     | 498,568         | 3,880            | 502,449           | 8-5        |
| 3    | Depreciation, net of CIAC Amort.,U&U | 0          | 5,463          | 5,463           | 4,472       | 9,935           | 6,954       | 16,889          | 0                | 16,889            | B-13       |
| 4    | Amortization                         | 0          | 0              | 0               | 6,717       | 6,717           | 0           | 6,717           | 0                | 6,717             | B-3        |
| 5    | Taxes Other Than Income              | 20,714     | 0              | 20,714          | (2,791)     | 17,924          | 5,451       | 23,374          | 11,823           | 35,197            | B-15       |
| 6    | Provision for Income Taxes           | (46,289)   | (6,983)        | (53,273)        | 16,816      | (36,456)        | (46,327)    | (82,783)        | 94,533           | 11,749            | C-1        |
| 7    | OPERATING EXPENSES                   | 404,547    | 8,866          | 413,414         | (22,452)    | 390,962         | 71,804      | 462,766         | 110,236          | 573,002           |            |
| 8    | NET OPERATING INCOME                 | (73,709)   | (10,542)       | (84,251)        | 29,912      | (54,339)        | (71,804)    | (126,143)       | 152,501          | 26,358            |            |
| 9    | RATE BASE                            | 0          | 229,772        | 229,772         | 38,392      | 268,164         | 119,163     | 387,327         |                  | 387,327           | A-1        |
| 10   | RATE OF RETURN                       | _          | · =            | -36.67%         |             |                 |             |                 |                  | 6.81%             |            |

#### Schedule of Sewer Net Operating Income

Palm Terrace

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

Docket No. 060368-WS

## Florida Public Service Commission

Schedule:

B-2 1 of 1

Page: Preparer:

Jack Schreyer

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

|      | (1)                                  | (2)<br>Per | (3)<br>Utility | (4)<br>Adjusted | (5)         | (6)<br>Adjusted | (7)         | (8)<br>Adjusted | (9)<br>Requested | (10)<br>Requested | (11)       |
|------|--------------------------------------|------------|----------------|-----------------|-------------|-----------------|-------------|-----------------|------------------|-------------------|------------|
| Line |                                      | Books      | Test Year      | Test Year       | Adjustments | Intermd. Yr     | Adjustments | Rate Year       | Revenue          | Annual            | Supporting |
| No.  | Description                          | 2005       | Adjustment     | 2005            | 2005-06     | 2006            | 2006-07     | 2007            | Adjustment       | Revenues          | Schedules  |
| 1    | OPERATING REVENUES                   | 400,768    | (3,161)        | 397,607         | 4,649       | 402,256         | 0           | 402,256         | (3,165)          | 399,091           | B-4        |
| 2    | Operation & Maintenance              | 210,279    | 12,748         | 223,027         | (55,675)    | 167,353         | 63,707      | 231,060         | (47)             | 231,013           | B-6        |
| 3    | Depreciation, net of CIAC Amort.,U&U | 0          | 6,288          | 6,288           | 4,579       | 10,867          | 17,718      | 28,585          | 0                | 28,585            | B-14       |
| 4    | Amortization                         | 0          | 0              | 0               | 5,720       | 5,720           | 0           | 5,720           | 0                | 5,720             | B-3        |
| 5    | Taxes Other Than Income              | 33,617     | 0              | 33,617          | (8,823)     | 24,794          | 8,471       | 33,265          | (142)            | 33,123            | B-15       |
| 6    | Provision for Income Taxes           | 60,169     | (8,143)        | 52,026          | 21,208      | 73,234          | (37,556)    | 35,678          | (4,518)          | 31,160            | C-1        |
| 7    | OPERATING EXPENSES                   | 304,065    | 10,894         | 314,959         | (32,992)    | 281,967         | 52,341      | 334,308         | (4,707)          | 329,600           |            |
| 8    | NET OPERATING INCOME                 | 96,703     | (14,055)       | 82,648          | 37,641      | 120,289         | (52,341)    | 67,948          | 1,542            | 69,490            |            |
| 9    | RATE BASE                            | 0          | 389,523        | 389,523         | 43,261      | 432,784         | 453,699     | 886,483         |                  | 886,483           | A-2        |
| 10   | RATE OF RETURN                       | -          | =              | 21.22%          |             |                 |             |                 | =                | 7.84%             |            |

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005

Schedule: B-3
Page: 1 of 5
Preparer: Jack Schreyer

Historical [X] Projected []

|             | (1)                                 |  | (2)      | (3)      | (4)                     |
|-------------|-------------------------------------|--|----------|----------|-------------------------|
| Line<br>No. | Description                         |  | Water    | Sewer    | Supporting<br>Schedules |
| 140.        | UTILITY TEST YEAR ADJUSTME          | NTS - 2005   | **atci   | Jewei    | Ochedules               |
| 1           | A. REVENUES                         |  |          |          | E-2                     |
| 2           | To reconcile booked revenues with   | billing analysis   | (1,676)  | (3,161)  |                         |
| 3           | TOTAL                               |  | (1,676)  | (3,161)  |                         |
| 4           |                                     |  |          |          |                         |
| 5           | B. OPERATIONS & MAINTENANCE         |  |          |          | B-5, B-6                |
| 6           | Materials & Supplies                | Remove non-recurring hurricane expense from prior<br>periods.                                | 0        | 0        |                         |
| 7           | Contractual Services - Legal        | 2004 Accrual true up - Non-recurring   | 1,542    | 1,292    |                         |
| 8           | Contractual Services - Other        | Remove non-recurring hurricane expense from prior<br>periods.                                | 0        | 0        |                         |
| 9           | Transportation Expenses             | Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund. | 1,060    | 4,930    |                         |
| 10          | Bad Debt Expense                    | Out of Period Bad Debt accrual true-up   | 5,590    | 4,686    |                         |
| 11          | Miscellaneous Expense               | Non-recurring transfer from Parent to Utility  | 2,195    | 1,840    |                         |
| 12          | TOTAL                               |  | 10,387   | 12,748   |                         |
| 13          |                                     |  |          |          |                         |
| 14          | C. DEPRECIATION NET OF AMORTIZ      |  |          |          | B-13, B-14              |
| 15          |                                     | ed for PSC approved UPIS balances and PSC lives  | 8,571    | 23,853   |                         |
| 16          |                                     | C approved balances and rates based on PSC UPIS lives  | (3,108)  | (17,564) |                         |
| 17          | TOTAL                               |  | 5,463    | 6,288    |                         |
| 18          | D AMORTIZATION                      |  |          |          |                         |
| 19<br>20    | D. AMORTIZATION                     |  | 0        | 0        |                         |
| 21          | -                                   |  | 0        | 0        |                         |
| 22          | TOTAL                               |  | <u>D</u> | 0        |                         |
| 23          | TOTAL                               |  | U        | U        |                         |
| 24          | E. TAXES OTHER THAN INCOME TAX      | <b>.</b>   |          |          | B-15                    |
| 25          | Payroll tax adjustment              | •  | 0        | 0        | D 10                    |
| 26          | Property Tax adjustment for Future  | ire Use plant  | ő        | 0        |                         |
| 27          | TOTAL                               | are ede plant  | 0        |          |                         |
| 28          | ,                                   |  | ŭ        | •        |                         |
| 29          | F. INCOME TAXES                     |  |          |          |                         |
| 30          | 1. Income tax impact of the adjustn | nents to per book income   | (6,983)  | (8,143)  | C-1                     |
| 31          | TOTAL                               | ·  | (6,983)  | (8,143)  |                         |
| 32          |                                     |  |          |          |                         |
| 33          | TOTAL INCOME ADJUSTMENTS            |  | 7,190    | 7,733    |                         |
|             |                                     |  |          |          |                         |

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [ ] Projected [ X ] Schedule: B-3
Page: 2 of 5
Preparer: Jack Schreyer

|             | (1)  |   | (2)                  | (3)            | (4)                     |
|-------------|--|---|----------------------|----------------|-------------------------|
| Line<br>No. | Description  |   | 2006<br>Water        | 2006<br>Sewer  | Supporting<br>Schedules |
|             | UTILITY TEST YEAR ADJUSTMENTS                                  | - 2006  |                      |                | F 0 F 10                |
| 1 2         | A. REVENUES  Customer growth                                   |   | 7,460                | 4,649          | E-2, E-13               |
| 3           | TOTAL  | -   | 7,460                | 4,649          |                         |
| 4           | TOTAL  |   | 1,100                | 1,010          |                         |
| 5           | B. OPERATIONS & MAINTENANCE                                    |   |                      |                | B-5, B-6                |
| 6           | Salaries & Wages - Employees                                   | Adjustment for open positions   | (12,211)             | (15,343)       |                         |
| 7           | Salaries & Wages - Officers, Exec.                             | Adjustment for open positions   | (472)                | (287)          |                         |
| 8           | Employee Pensions & Benefits Purchased Water / Sewer Treatment | Adj. for open positions, less capitalized benefits  Adj. for usually wet weather, plus increase for growth  | (3,387)              | (6,415)        |                         |
| 9           | Purchased Water / Sewer Treatment                              | and inflationary increases  | (19,901)             | (1,286)        |                         |
| 10          | Sludge Removal Expense   | Adj. for upgraded plants, growth and inflationary increases   | 0                    | (8,528)        |                         |
| 11          | Purchased Power  | Adj. for increase in cost due to storm damage recover surcharges and fuel charges                           | (13,144)             | (1,733)        |                         |
| 12          | Fuel for Purchased Power                                       | Adj. for increase in cost due to fuel charges   | (31)                 | 4,316          |                         |
| 13          |  | Adj. for increase in chlorine costs   | 58                   | (644)          |                         |
| 14          | Materials & Supplies   | Adj. for increase in spending to improvement and  | 1,961                | 3,466          |                         |
| 15          | Contractual Services - Engineering                             | repairs that are not capital in nature.  Adj. for the cost of CCR's that were previously paid by            | 618                  | 834            |                         |
| 16          | Contractual Services - Accounting                              | the corporate office.  Adj. for the cost of setting up Sarbane-Oxley  | (5,360)              | (5,118)        |                         |
|             | ·  | procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.               |                      |                |                         |
| 17          | Contractual Services - Legal                                   | Adj. to account for fees that were previously included in the corporate charges in the past.                | 15,331               | 1,517          |                         |
| 18          | Contractual Services - Mgmt. Fees                              | Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now | (18,300)             | (18,121)       |                         |
| 4.0         | On the field Condess Tooking                                   | recorded on the proper lines.   | (4.000)              | (0.000)        |                         |
| 19<br>20    |  | Fluctuation between monthly and tri-annual testing.  Adj. for changes occurring due to moving the call      | (4,208)              | (2,362)        |                         |
| 20          | Contractual Services - Other                                   | center from Florida to Cary, NC   | (4,139)              | (13,273)       |                         |
| 21          | Rental of Building/Real Prop.                                  | Change in the admin/operations office rent.   | (342)                | (499)          |                         |
| 22          |  | Adj. for fluctuation for the rental of equipment that is volatile from year to year.                        | (25)                 | (51)           |                         |
| 23          | 3 Transportation Expenses                                      | Adj. for the new procedure that transfers a portion of  | (10,741)             | (10,373)       |                         |
| 24          | Insurance - Vehicle  | transportation cost to capital.  Adj. for the new procedure that transfers a portion of                     | (670)                | (491)          |                         |
|             |  | transportation cost to capital.   |                      |                |                         |
| 25          |  | Adj. for increase in liability with additional UPIS   | 795                  | 695            |                         |
| 26<br>27    |  | Adj. for decrease related to open positions.  Adj. for volatile charges from year to year.                  | (757)<br>(493)       | (733)<br>(509) |                         |
| 28          |  | Adj. for additional advertising for open positions and  | (493)                | (1)            |                         |
|             |  | customer notices for NOV's  |                      |                |                         |
| 29<br>30    |  | None<br>None  | 0                    | 0              |                         |
| 31          |  | Adj. for improved delinquencies   | (257)                | (1,553)        |                         |
| 32          |  | Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges,      | 23,468               | 20,347         |                         |
| 33          | Non-recurring 2005 Bonus True-up                               | seminars, travel, and fines.  | 397                  | 333            |                         |
| 34          |  | Through   | 4,131                | 333<br>110     |                         |
| 35          |  |   | 31                   | 26             |                         |
| 36          |  | •   | (47,666)             | (55,675)       |                         |
| 37          |  |   | •                    |                |                         |
| 38          |  |   |                      |                | B-13, B-14              |
| 39          |  |   | 4,566                | 4,258          |                         |
| 40<br>41    | •  | iai contributions   | <u>(94)</u><br>4,472 | 4,579          |                         |
| 42          |  |   | 7,712                | 7,575          |                         |

## Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006 - continued
Historical [ ] Projected [ X ]

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

| Line | (1)   | (2)<br>2006 | (3)<br>2006 | (4)<br>Supporting |  |
|------|---|-------------|-------------|-------------------|--|
| No.  | Description   | Water       | Sewer       | Schedules         |  |
| 43   | D. AMORTIZATION   |             |             |                   |  |
| 44   | To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order | 6,717       | 5,720       |                   |  |
| 45   | •   | 0_          | 0           |                   |  |
| 46   | TOTAL   | 6,717       | 5,720       |                   |  |
| 47   |   |             |             |                   |  |
| 48   | E. TAXES OTHER THAN INCOME TAX  |             |             | B-15              |  |
| 49   | RAF on revenue from customer growth and rate index                                  | 336         | 209         |                   |  |
| 50   | Payroll tax adjustment  | (1,017)     | (1,267)     |                   |  |
| 51   | Property taxes associated with plant additions                                      | (2,109)     | (7,766)     |                   |  |
| 52   | Property Tax adjustment for Future Use plant  | 0           | 0           |                   |  |
| 53   | TOTAL   | (2,791)     | (8,823)     |                   |  |
| 54   |   |             |             |                   |  |
| 55   | F, INCOME TAXES   |             |             | C-1               |  |
| 56   | <ol> <li>Income tax impact of the adjustments to per book income</li> </ol>         | 16,816      | 21,208      |                   |  |
| 57   | TOTAL   | 16,816      | 21,208      |                   |  |
| 58   |   |             |             |                   |  |
| 59   | TOTAL INCOME ADJUSTMENTS  | (14,991)    | (28,342)    |                   |  |

## Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [ ] Projected [ X ]

Schedule: B-3
Page: 4 of 5
Preparer: Jack Schreyer

| Line     | (1)   |   | (2)<br>2007    | (3)<br>2007            | (4)<br>Supporting |
|----------|---|---|----------------|------------------------|-------------------|
| No.      | Description   |   | Water          | Sewer                  | Schedules         |
| -        | UTILITY TEST YEAR ADJUSTMENTS   | - 2007  |                |                        |                   |
| 1        | A. REVENUES   |   | 0              | 0                      | E-13              |
| 2<br>3   | Customer growth TOTAL   | -   | 0              | 0                      |                   |
| 4        | TOTAL   |   | U              | O                      |                   |
| 5        | B. OPERATIONS & MAINTENANCE   |   |                |                        | B-5, B-6          |
| 6        | Salaries & Wages - Employees  | Adj. to include filling open positions and to add   | 41,996         | 13,642                 |                   |
| 7        | Salaries & Wages - Officers, Exec.                                      | Adj. to include filling open positions and to add   | (762)          | (728)                  |                   |
| 8        | Employee Pensions & Benefits  | Adj. to include filling open positions and to add   | 4,001          | 3,184                  |                   |
| 9        | Purchased Water / Sewer Treatment                                       | Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer                    | 19,046         | 527                    |                   |
| 10       | Sludge Removal Expense  | Adj. to '07plan, alloc'd by ERCs, increase 19.286%  | 0              | 6,985                  |                   |
| 11       | Purchased Power   | Adj. to '07plan, alloc'd by ERCs, increase 14.219%  | (371)          | 873                    |                   |
| 12       | Fuel for Purchased Power  | Adj. to '07plan, alloc'd by ERCs, increase 14.219%  | 13             | 904                    |                   |
| 13       | Chemicals   | Adj. to '07plan, alloc'd by ERCs, increase 8.271%   | 202            | 1,711                  |                   |
| 14       | Materials & Supplies  | Adj. to '07plan, alloc'd by ERCs, increase 17.589%<br>Adj. to '07plan, alloc'd by ERCs, increase 0.757% | 812<br>30      | 1,057<br>146           |                   |
| 15<br>16 | Contractual Services - Engineering<br>Contractual Services - Accounting | Adj. to '07plan, alloc'd by ERCs, increase 0.757%  Adj. to '07plan, alloc'd by ERCs, increase 0.757%    | 280            | 52                     |                   |
| 17       | Contractual Services - Accounting                                       | Adj. to '07plan, alloc'd by ERCs, increase 0.757%  Adj. to '07plan, alloc'd by ERCs, increase 0.757%    | 130            | 616                    |                   |
| 18       | Contractual Services - Mgmt. Fees                                       | Adj. to '07plan, alloc'd by ERCs, increase 13.351%  | 2.869          | 2,000                  |                   |
| 19       | Contractual Services - Testing  | Adj. to '07plan, alloc'd by ERCs, increase 0.757%   | 275            | 160                    |                   |
| 20       | Contractual Services - Other  | Adj. to '07plan, alloc'd by ERCs, increase 0.757%   | 839            | 131                    |                   |
| 21       | Rental of Building/Real Prop.   | Adj. to '07plan, alloc'd by ERCs, increase 1.755%   | 145            | 47                     |                   |
| 22       | Rental of Equipment   | Adj. to '07plan, alloc'd by ERCs, increase 1.755%   | 10             | 252                    |                   |
| 23       | Transportation Expenses   | Adj. to '07plan, alloc'd by ERCs, increase 29.843%  | 1,681          | 1,103                  |                   |
| 24       | Insurance - Vehicle   | Adj. to '07pian, alloc'd by ERCs, increase 7.195%   | 5 <del>6</del> | 44                     |                   |
| 25       | Insurance - General Liability   | Adj. to '07plan, alloc'd by ERCs, increase 7.195%   | 249            | 178                    |                   |
| 26       | Insurance - Workman's Comp.   | Adj. to '07plan, alloc'd by ERCs, increase 7.195%   | 35             | 50                     |                   |
| 27       | Insurance - Other   | Adj. to '07plan, alloc'd by ERCs, increase 7.195%   | 99<br>7        | 49<br>0                |                   |
| 28<br>29 | Advertising Expense Reg. Comm. Exp Rate Case Amort.                     | Adj. to '07plan, allocated by ERCs.<br>See MFR Schedule B-12  | 0              | 0                      |                   |
| 30       | Reg. Comm. Exp Rate Case Amort.  Reg. Comm. Exp Rate Case Other         | None  | 0              | 0                      |                   |
| 31       | Bad Debt Expense  | Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.                     | (8,378)        | (924)                  |                   |
| 32       | Miscellaneous Expense   | Adj. to '07plan, alloc'd by ERCs, increase 2.571%   | 6,531          | 4,982                  |                   |
| 33       | Non-recurring 2005 Bonus True-up  |   | 409            | 343                    |                   |
| 34       | Purchased Power Rate Increase Pass                                      | Through   | 4,255          | 114                    |                   |
| 35       | Contractual Services - Other  | Customer Call Center conversion   | 9,744          | 8,168                  |                   |
| 36       | Reg. Comm. Exp Rate Case Amort.   |   | 22,397         | 18,775                 |                   |
| 37       |   | ense reclassifications; Cust. Call Center conversion  | (874)          | (733)                  |                   |
| 38<br>39 | TOTAL   |   | 105,726        | 63,707                 |                   |
| 40       | C. DEPRECIATION NET OF AMORTIZATI                                       |   |                |                        | B-13, B-14        |
| 41       | Depreciation expense adjusted for plan                                  |   | 7,726          | 16,087                 |                   |
| 42       | CIAC amortization adjusted for addition                                 | nal contributions   | (772)          | <u>1,631</u><br>17,718 |                   |
| 43<br>44 | TOTAL   |   | 6,954          | 17,710                 |                   |
| 45       | D. AMORTIZATION   |   |                |                        |                   |
| 46       | -   |   | 0              | 0                      |                   |
| 47       | -   |   | 0              | 0                      |                   |
| 48       | TOTAL   |   | 0              | 0                      |                   |
| 49       |   |   |                |                        |                   |
| 50       | E. TAXES OTHER THAN INCOME TAX  |   |                |                        | B-15              |
| 51       | RAF on revenue from customer grov     Pours!! tay adjustment            | vtn and rate index  | 0              | 1 000                  |                   |
| 52<br>53 | Payroll tax adjustment     Property taxes associated with plant         | additions   | 3,448<br>2,003 | 1,098<br>7,374         |                   |
| 54       | Property Tax adjustment for Future I                                    |   | 2,003          | 7,374                  |                   |
| 55       | TOTAL   | SSO plant   | 5,451          | 8,471                  |                   |
| 56       |   |   | 0,701          | 0,711                  |                   |
| 57       | F. INCOME TAXES   |   |                |                        |                   |
| 58       | Income tax impact of the adjustment                                     | s to per book income  | (46,327)       | (37,556)               | C-1               |
| 59       | TOTAL   |   | (46,327)       | (37,556)               |                   |
| 60       |   |   |                |                        |                   |
| 61       | TOTAL INCOME ADJUSTMENTS  |   | 71,804         | 52,341                 |                   |
|          |   |   |                |                        |                   |

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/07

Historical [ ] Projected [X]

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

| Line 2007 2007<br>No. Description Water Sewer                     | Supporting |
|---|------------|
| NO Description  | Cupporting |
|   | Schedules  |
| UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007          |            |
| 1 NET OPERATING REVENUE   |            |
| 2 Required Revenue Adjustment                                     | <b>\</b>   |
| 3   | <u>4</u>   |
| 4 OPERATION & MAINTENANCE EXPENSE                                 |            |
| 5 Bad Debt Adjustment Due To Proposed Rate Increase               | ١          |
| 6   | <u>4</u>   |
| 7 TAXES OTHER THAN INCOME TAX                                     |            |
| 8 RAF on Revenue Adjustment @ 4.50%11,823 (142                    | ١          |
| 9   | <u></u>    |
| 10 INCOME TAX ADJUSTMENT  |            |
| 11 Rate Year Revenue at Present Rates 336,623 402,256             |            |
| 12 Plus Required Revenue Adjustment 262,737 (3,156                |            |
| 13 Rate Year Revenue at Proposed Rates 599,360 399,091            | <u>.</u>   |
| 14  |            |
| 15 Less Operating Expenses Before Income Taxes (561,252) (298,441 | }          |
| 16 Less Interest Expense (7,657) (19,873                          |            |
| 17 Taxable Income 30,451 80,777                                   |            |
| 18 Income Tax at Composite Rate of 38.58% 11,746 31,160           |            |
| 19 Less Income Tax at Present Rates 82,783 (35,678                |            |
| 20  |            |
| 21 Income Tax Adjustment 94,530 (4,518                            | Ī          |

## **Test Year Operating Revenues**

## Florida Public Service Commission

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1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

Palm Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Historical [X] Projected []

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

|          |       | (1)<br>WATER                     | (2)      | (3)<br>SEWER                         | (4)      |
|----------|-------|----------------------------------|----------|--------------------------------------|----------|
| Line     |       | A                                |          |                                      |          |
| No.      |       | Account No. and Description      | Revenues | Account No. and Description          | Revenues |
| 1        |       | R SALES                          |          | SEWER SALES                          | 204      |
| 2        | 460   | Unmetered Water Revenue          | 040 400  | 521.1 Flat Rate - Residential        | 384      |
| 3        | 461.1 | Metered - Residential            | 316,408  | 521.2 Flat Rate - Commercial         |          |
| 4        | 461.2 | Metered - Commercial             | 8,210    | 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         | 396,888  |
| 9        | 462.2 | Private Fire Protection          |          | 522.2 Measured - Commercial          | 335      |
| 10       | 464   | Other Sales - Public Authorities |          | 522.3 Measured - Industrial          |          |
| 11       | 465   | Irrigation Customers             |          | 522.4 Measured - Public Authorities  | _        |
| 12       | 466   | Sales for Resale                 |          | 522.5 Measured - Multi-Family        | 0        |
| 13       | 467   | Interdepartmental Sales          |          | 523 Other Sales - Public Authorities |          |
| 14       | 475   | Unbilled Revenues                | 0        | 524 Revenues From Other Systems      |          |
| 15       |       |                                  |          | 525 Interdepartmental Sales          |          |
| 16       |       |                                  |          | 526 Effluent                         |          |
| 17       |       |                                  |          | 527 Unbilled Revenues                | 0        |
| 18       | TOTA  | AL WATER SALES                   | 324,618  | TOTAL SEWER SALES                    | 397,607  |
| 19       |       |                                  |          |                                      |          |
| 20       |       | R WATER REVENUES                 |          | OTHER SEWER REVENUES                 |          |
| 21       | 470   | Forfeited Discounts              |          | 531 Sale Of Sludge                   |          |
| 22       | 471   | Misc. Service Revenues           | 4,545    | 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<br>27 | TOTA  | AL OTHER WATER REVENUES          | 4,545    | TOTAL OTHER SEWER REVENUES           | 0        |
| 28       | TOTAL | WATER OPERATING REVENUES         | 329,163  | TOTAL SEWER OPERATING REVENUES       | 397,607  |

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

#### Florida Public Service Commission

Palm Terrace 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.

|      |     | (1)                                | (2)       | (3)         | (4)      | (5)      | (6)<br>2005-06 | (7)         | (8)      | (9)      | (10)<br>2006-07 | (11)        | (12)     |
|------|-----|------------------------------------|-----------|-------------|----------|----------|----------------|-------------|----------|----------|-----------------|-------------|----------|
| Line |     |                                    | 2005      | 2005        | 2005     | 2006     | Forecast       | 2006        | 2006     | 2007     | Forecast        | 2007        | 2007     |
| No.  |     | Account No. and Name               | Per Books | Adjustments | Adjusted | Forecast |                | Adjustments | Adjusted | Budgeted |                 | Adjustments | Adjusted |
| 1    | 601 | Salaries & Wages - Employees       | 25,422    | 0           | 25,422   | 13,211   | (12,211)       | 397         | 13,608   | 55.604   | 41.996          | 409         | 56,014   |
| 2    | 603 | Salaries & Wages - Officers, Exec. | 2.055     | 0           | 2.055    | 1,584    | (472)          | 0           | 1.584    | 822      | (762)           | -03         | 822      |
| 3    | 604 | Employee Pensions & Benefits       | 7,693     | 0           | 7.693    | 4,306    | (3,387)        | o           | 4,306    | 8,307    | 4,001           | 0           | 8,307    |
| 4    | 610 | Purchased Water                    | 227,665   | 0           | 227,665  | 207,764  | (19,901)       | 0           | 207.764  | 226.810  | 19.046          | 0           | 226,810  |
| 5    | 615 | Purchased Power                    | 38.715    | 0           | 38.715   | 25.571   | (13,144)       | 4,131       | 29,702   | 29,331   | (371)           | 4.255       | 33.586   |
| 6    | 616 | Fuel for Purchased Power           | 95        | 0           | 95       | 64       | (31)           | 0           | 64       | 77       | 13              | 0           | 77       |
| 7    | 618 | Chemicals                          | 1,387     | 0           | 1,387    | 1,445    | 58             | 0           | 1,445    | 1,647    | 202             | Ō           | 1.647    |
| 8    | 620 | Materials & Supplies               | 2,566     | 0           | 2,566    | 4,527    | 1,961          | 0           | 4,527    | 5,339    | 812             | 0           | 5,339    |
| 9    | 631 | Contractual Services - Engineering | 699       | 0           | 699      | 1,317    | 618            | 0           | 1,317    | 1,346    | 30              | 0           | 1,346    |
| 10   | 632 | Contractual Services - Accounting  | 11,048    | 0           | 11,048   | 5,688    | (5,360)        | 0           | 5.688    | 5,968    | 280             | 0           | 5,968    |
| 11   | 633 | Contractual Services - Legal       | 13        | 1,542       | 1,554    | 16,885   | 15,331         | 0           | 16,885   | 17,015   | 130             | 0           | 17,015   |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 37,621    | 0           | 37,621   | 19,320   | (18,300)       | 0           | 19,320   | 22,189   | 2,869           | 0           | 22,189   |
| 13   | 635 | Contractual Services - Testing     | 11,864    | 0           | 11,864   | 7,657    | (4,208)        | 0           | 7,657    | 7,932    | 275             | 0           | 7,932    |
| 14   | 636 | Contractual Services - Other       | 17,184    | 0           | 17,184   | 13,045   | (4,139)        | 0           | 13,045   | 13,883   | 839             | 9,744       | 23,627   |
| 15   | 641 | Rental of Building/Real Prop.      | 1,039     | 0           | 1,039    | 696      | (342)          | 0           | 696      | 841      | 145             | 0           | 841      |
| 16   | 642 | Rental of Equipment                | 75        | 0           | 75       | 50       | (25)           | 0           | 50       | 61       | 10              | 0           | 61       |
| 17   | 650 | Transportation Expenses            | 15,908    | 1,060       | 16,968   | 6,227    | (10,741)       | 0           | 6,227    | 7,908    | 1,681           | 0           | 7,908    |
| 18   | 656 | Insurance - Vehicle                | 1,080     | 0           | 1,080    | 410      | (670)          | 0           | 410      | 465      | 56              | 0           | 465      |
| 19   | 657 | Insurance - General Liability      | 2,040     | 0           | 2,040    | 2,835    | 795            | 0           | 2,835    | 3,084    | 249             | 0           | 3,084    |
| 20   | 658 | Insurance - Workman's Comp.        | 1,171     | 0           | 1,171    | 414      | (757)          | 0           | 414      | 449      | 35              | 0           | 449      |
| 21   | 659 | Insurance - Other                  | 1,493     | 0           | 1,493    | 1,000    | (493)          | 0           | 1,000    | 1,099    | 99              | 0           | 1,099    |
| 22   | 660 | Advertising Expense                | 53        | 0           | 53       | 35       | (17)           | 0           | 35       | 43       | 7               | 0           | 43       |
| 23   | 666 | Reg. Comm. Exp Rate Case Amort.    | 0         | 0           | 0        | 0        | 0              | 0           | 0        | 0        | 0               | 22,397      | 22,397   |
| 24   | 667 | Reg. Comm. Exp Rate Case Other     | 0         | 0           | 0        | 0        | 0              | 0           | 0        | 0        | 0               | 0           | 0        |
| 25   | 670 | Bad Debt Expense                   | 17,326    | 5,590       | 22,916   | 22,659   | (257)          | 0           | 22,659   | 14,281   | (8,378)         | 0           | 14,281   |
| 26   | 675 | Miscellaneous Expense              | 5,911     | 2,195       | 8,106    | 31,574   | 23,468         | 31          | 31,605   | 38,135   | 6,531           | (874)       | 37,261   |
| 27   |     | TOTAL WATER O & M EXPENSES         | 430,122   | 10,387      | 440,509  | 388,283  | (52,225)       | 4,559       | 392,843  | 462,637  | 69,795          | 35,931      | 498,568  |

Palm Terrace Docket No. 060368-WS Schodulo Year Ended: 12/31/3

Schedule Year Ended: 12/31/2005

Historical [X] Projected [ ]

Schedule: B-5

Page: 2 of 4 Preparer: Jack Schreyer

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

|      |     | (1)                                | (2)    | (3)    | (4)    | (5)    | (6)    | (7)    | (8)    | (9)    | (10)   | (11)   | (12)   | (13)   | (14)<br>Total |
|------|-----|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|
| Line |     |                                    | 2005   |        |        |        |        |        |        |        |        |        |        | 2005   | Per Books     |
| No.  |     | Account No. and Name               | Jan    | Feb    | Mar    | Apr    | Mav    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Annual        |
| 1    | 601 | Salaries & Wages - Employees       | 1.083  | 1.147  | 4,423  | 1.896  | 1,709  | 1.833  | 2,300  | 1,126  | 2,365  | 1,820  | 2,156  | 3,563  | 25,422        |
| 2    | 603 | Salaries & Wages - Officers, Exec. | 0      | 186    | 421    | 270    | 247    | 308    | 286    | 185    | 294    | 240    | 284    | (668)  | 2,055         |
| 3    | 604 | Employee Pensions & Benefits       | 570    | 722    | 1.263  | 928    | 934    | 728    | 672    | 539    | 784    | (197)  | 758    | (9)    | 7,693         |
| 4    | 610 | Purchased Water                    | 12,276 | 11,503 | 13,703 | 17,028 | 17,040 | 21,859 | 19,384 | 14,866 | 19,646 | 18,012 | 20,312 | 42,036 | 227,665       |
| 5    | 615 | Purchased Power                    | 3,508  | 2,249  | 4,898  | 3,555  | 3,463  | 3,700  | 2,368  | 4,677  | 3,927  | 2,307  | 2,325  | 1,738  | 38,715        |
| 6    | 616 | Fuel for Purchased Power           | 0      | 0      | 22     | 8      | 6      | 11     | 9      | 0      | 10     | 6      | 9      | 13     | 95            |
| 7    | 618 | Chemicals                          | 179    | 227    | 228    | 81     | 59     | 118    | 98     | 0      | 106    | 59     | 96     | 137    | 1,387         |
| 8    | 620 | Materials & Supplies               | 0      | 0      | 700    | 103    | 207    | 252    | 76     | 452    | 183    | 373    | 80     | 140    | 2,566         |
| 9    | 631 | Contractual Services - Engineering | 0      | 0      | 36     | 13     | 9      | 19     | 15     | 0      | 153    | 145    | 151    | 158    | 699           |
| 10   | 632 | Contractual Services - Accounting  | 0      | 190    | 595    | 334    | 296    | 3,034  | 2,192  | 636    | 1,382  | 620    | 807    | 962    | 11,048        |
| 11   | 633 | Contractual Services - Legal       | 0      | 0      | 3      | 1      | 1      | 2      | 1      | 0      | 1      | 1      | 1      | 2      | 13            |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 0      | 1,858  | 4,403  | 3,091  | 3,360  | 3,523  | 3,276  | 3,169  | 2,810  | 3,379  | 4,444  | 4,308  | 37,621        |
| 13   | 635 | Contractual Services - Testing     | 2,894  | 113    | 1,837  | 1,248  | 988    | 738    | 299    | 593    | 1,227  | 864    | 406    | 657    | 11,864        |
| 14   | 636 | Contractual Services - Other       | 2,370  | 414    | 4,424  | 1,291  | 1,200  | (249)  | 1,673  | 1,087  | 1,046  | 1,177  | 969    | 1,782  | 17,184        |
| 15   | 641 | Rental of Building/Real Prop.      | 0      | 0      | 241    | 86     | 63     | 125    | 103    | 0      | 112    | 63     | 101    | 145    | 1,039         |
| 16   | 642 | Rental of Equipment                | 0      | 0      | 17     | 6      | 5      | 9      | 7      | 0      | 8      | 5      | 7      | 10     | 75            |
| 17   | 650 | Transportation Expenses            | 0      | 886    | 1,811  | 1,253  | 1,277  | 1,411  | 1,753  | 1,149  | 1,815  | 1,551  | 1,780  | 1,222  | 15,908        |
| 18   | 656 | Insurance - Vehicle                | 0      | 75     | 134    | 96     | 90     | 106    | 100    | 75     | 102    | 90     | 100    | 110    | 1,080         |
| 19   | 657 | Insurance - General Liability      | 0      | 142    | 254    | 182    | 171    | 200    | 190    | 142    | 193    | 170    | 188    | 208    | 2,040         |
| 20   | 658 | Insurance - Workman's Comp.        | 0      | 107    | 107    | 107    | 107    | 107    | 106    | 106    | 106    | 106    | 106    | 106    | 1,171         |
| 21   | 659 | Insurance - Other                  | 0      | 104    | 186    | 133    | 125    | 146    | 139    | 104    | 142    | 124    | 137    | 152    | 1,493         |
| 22   | 660 | Advertising Expense                | 0      | 0      | 12     | 4      | 3      | 6      | 5      | 0      | 6      | 3      | 5      | 7      | 53            |
| 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                   | 6,712  | 3,587  | 60     | 21     | 5,540  | 2,101  | 26     | (85)   | (45)   | 16     | (20)   | (585)  | 17,326        |
| 26   | 675 | Miscellaneous Expense              | 327    | 118    | 1,151  | 272    | 571    | 497    | 459    | 263    | 397    | 666    | 465    | 724    | 5,911         |
| 27   |     | TOTAL WATER O & M EXPENSES         | 29,919 | 23,628 | 40,928 | 32,010 | 37,473 | 40,586 | 35,537 | 29,084 | 36,770 | 31,600 | 35,668 | 56,918 | 430,122       |

**TOTAL WATER O & M EXPENSES** 

36,465

30,100

30,311

35,454

Palm Terrace
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Historical [ ] Projected [ X ]

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Schedule: B-5 Page: 3 of 4

Preparer: Jack Schreyer

|      |     | (1)                                | (2)    | (3)    | (4)    | (5)    | (6)    | (7)    | (8)    | (9)    | (10)   | (11)  | (12)  | (13)   | (14)<br>Total |
|------|-----|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|--------|---------------|
| Line |     |                                    | 2006   |        |        |        |        |        |        |        |        |       |       | 2006   | Forecast      |
| No.  |     | Account No. and Name               | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct   | Nov   | Dec    | Annual        |
| 1    | 601 | Salaries & Wages - Employees       | 1.768  | 1.336  | 1.652  | 1,929  | 1,551  | 1,460  | 987    | 636    | 595    | 663   | 630   | 2      | 13,211        |
| 2    | 603 | Salaries & Wages - Officers, Exec. | 296    | 217    | (183)  | 250    | 204    | 224    | 232    | 78     | 75     | 80    | 78    | 31     | 1,584         |
| 3    | 604 | Employee Pensions & Benefits       | 683    | 716    | (47)   | 641    | 497    | 338    | 614    | 194    | 188    | 199   | 194   | 89     | 4,306         |
| 4    | 610 | Purchased Water                    | 24,152 | 19,260 | 19.652 | 23,964 | 23,383 | 19,582 | 22,396 | 12,929 | 13,272 | 9,994 | 9.956 | 9.224  | 207,764       |
| 5    | 615 | Purchased Power                    | 1,582  | 1,569  | 1,636  | 1,595  | 1,563  | 1,350  | 129    | 3,333  | 3,409  | 3,184 | 3,177 | 3,043  | 25,571        |
| 6    | 616 | Fuel for Purchased Power           | 10     | 3      | 4      | 6      | 2      | 3      | 4      | 7      | 7      | 8     | 7     | 3      | 64            |
| 7    | 618 | Chemicals                          | 103    | 29     | 38     | 61     | 17     | 627    | 43     | 113    | 112    | 117   | 115   | 70     | 1,445         |
| 8    | 620 | Materials & Supplies               | 173    | 23     | 197    | 504    | 50     | 34     | 164    | 698    | 712    | 670   | 668   | 634    | 4,527         |
| 9    | 631 | Contractual Services - Engineering | 152    | 141    | 142    | 146    | 139    | 142    | 143    | 65     | 66     | 63    | 63    | 56     | 1,317         |
| 10   | 632 | Contractual Services - Accounting  | 390    | 988    | 626    | 668    | 299    | 622    | 636    | 322    | 331    | 298   | 294   | 214    | 5,688         |
| 11   | 633 | Contractual Services - Legal       | 1      | 0      | 0      | 1      | 0      | 0      | 1      | 1      | 1      | 1     | 1     | 16,877 | 16,885        |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 2,891  | 2,650  | 2,513  | 2,539  | 2,624  | 2,764  | 1,376  | 447    | 431    | 459   | 445   | 180    | 19,320        |
| 13   | 635 | Contractual Services - Testing     | 241    | 114    | 262    | 197    | 973    | 258    | 141    | 1,132  | 1,152  | 1,090 | 1,086 | 1,011  | 7,657         |
| 14   | 636 | Contractual Services - Other       | 1,006  | 852    | 1,362  | 812    | 552    | 649    | 684    | 1,501  | 1,513  | 1,464 | 1,451 | 1,199  | 13,045        |
| 15   | 641 | Rental of Building/Real Prop.      | 109    | 31     | 40     | 65     | 18     | 37     | 46     | 80     | 77     | 82    | 80    | 32     | 696           |
| 16   | 642 | Rental of Equipment                | 8      | 2      | 3      | 5      | 1      | 3      | 3      | 6      | 6      | 6     | 6     | 2      | 50            |
| 17   | 650 | Transportation Expenses            | 1,572  | 1,329  | 1,251  | 738    | 48     | 170    | 132    | 225    | 217    | 231   | 224   | 90     | 6,227         |
| 18   | 656 | Insurance - Vehicle                | 62     | 42     | 44     | 50     | 38     | 43     | 45     | 20     | 19     | 20    | 20    | 8      | 410           |
| 19   | 657 | Insurance - General Liability      | 415    | 372    | 376    | 388    | 366    | 375    | 379    | 37     | 36     | 38    | 37    | 15     | 2,835         |
| 20   | 658 | Insurance - Workman's Comp.        | 60     | 59     | 59     | 59     | 59     | 59     | 59     | 0      | 0      | 0     | 0     | 0      | 414           |
| 21   | 659 | Insurance - Other                  | 147    | 119    | 123    | 131    | 115    | 122    | 125    | 27     | 26     | 28    | 27    | 11     | 1,000         |
| 22   | 660 | Advertising Expense                | 6      | 2      | 2      | 3      | 1      | 2      | 2      | 4      | 4      | 4     | 4     | 2      | 35            |
| 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                   | 27     | 8      | 10     | 16     | 16,185 | 1,453  | 1,867  | 654    | 612    | 613   | 613   | 601    | 22,659        |
| 26   | 675 | Miscellaneous Expense              | 612    | 239    | 549    | 685    | 205    | 360    | 362    | 5.855  | 5,975  | 5,628 | 5,621 | 5,482  | 31,574        |

48,891

30,679

30,571

28,364

28,836

24,940

24,796

38,877

388,283

Palm Terrace
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).

|      |     | (1)                                | (2)    | (3)    | (4)    | (5)    | (6)    | (7)    | (8)    | (9)    | (10)   | (11)   | (12)   | (13)   | (14)               |
|------|-----|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|
| Line |     |                                    | 2007   |        |        |        |        |        |        |        |        |        |        | 2007   | Total              |
| No.  |     | Account No. and Name               | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Budgeted<br>Annual |
| 1    | 601 | Salaries & Wages - Employees       | 5,444  | 4.201  | 4,345  | 4,737  | 3,991  | 4,307  | 4,441  | 4.983  | 4,938  | 5,018  | 4,978  | 4,222  | 55,604             |
| 2    | 603 |                                    | 129    | 36     | 4,545  | 76     | 21     | 4,507  | 54     | 94     | 91     | 97     | 94     | 38     | 822                |
| 3    | 604 | Employee Pensions & Benefits       | 1.067  | 1.090  | 231    | 1.010  | 839    | 664    | 979    | 511    | 504    | 517    | 511    | 384    | 8.307              |
| 4    | 610 |                                    | 26.419 | 20,963 | 21,404 | 26,132 | 25,413 | 21,324 | 24,393 | 14.184 | 14.551 | 11,001 | 10.955 | 10,071 | 226,810            |
| 5    | 615 | Purchased Power                    | 1.827  | 1.797  | 1,877  | 1,834  | 1,788  | 1,549  | 156    | 3,821  | 3,907  | 3,651  | 3,643  | 3,481  | 29,331             |
| 6    | 616 | Fuel for Purchased Power           | 12     | 3      | 4      | 7      | 2      | 4      | 5      | 9      | 9      | 9      | 9      | 4      | 77                 |
| 7    | 618 | Chemicals                          | 124    | 35     | 46     | 74     | 20     | 684    | 52     | 131    | 130    | 137    | 134    | 80     | 1.647              |
| 8    | 620 | Materials & Supplies               | 207    | 27     | 232    | 595    | 59     | 42     | 194    | 822    | 838    | 790    | 788    | 746    | 5,339              |
| 9    | 631 | Contractual Services - Engineering | 157    | 143    | 144    | 149    | 140    | 144    | 145    | 68     | 69     | 66     | 65     | 57     | 1,346              |
| 10   | 632 | Contractual Services - Accounting  | 431    | 1,006  | 644    | 694    | 307    | 639    | 656    | 351    | 360    | 329    | 324    | 227    | 5,968              |
| 11   | 633 | Contractual Services - Legal       | 2      | 0      | 1      | 1      | 0      | 1      | 1      | 1      | 1      | 1      | 1      | 17,005 | 17,015             |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 3,322  | 3,017  | 2,864  | 2,905  | 2,982  | 3,150  | 1,579  | 540    | 521    | 554    | 538    | 217    | 22,189             |
| 13   | 635 | Contractual Services - Testing     | 276    | 124    | 276    | 218    | 986    | 272    | 156    | 1,166  | 1,186  | 1,124  | 1,119  | 1,029  | 7,932              |
| 14   | 636 | Contractual Services - Other       | 1,130  | 891    | 1,415  | 886    | 575    | 693    | 739    | 1,597  | 1,606  | 1,562  | 1,546  | 1,242  | 13,883             |
| 15   | 641 | Rental of Building/Real Prop.      | 132    | 37     | 48     | 78     | 21     | 45     | 55     | 97     | 93     | 99     | 96     | 39     | 841                |
| 16   | 642 | Rental of Equipment                | 9      | 3      | 3      | 6      | 2      | 3      | 4      | 7      | 7      | 7      | 7      | 3      | 61                 |
| 17   | 650 | Transportation Expenses            | 2,013  | 1,718  | 1,614  | 943    | 58     | 211    | 159    | 272    | 262    | 279    | 271    | 109    | 7,908              |
| 18   | 656 | Insurance - Vehicle                | 69     | 46     | 49     | 56     | 42     | 48     | 51     | 24     | 23     | 24     | 24     | 10     | 465                |
| 19   | 657 | Insurance - General Liability      | 451    | 401    | 406    | 420    | 394    | 405    | 410    | 45     | 43     | 46     | 45     | 18     | 3,084              |
| 20   | 658 | Insurance - Workman's Comp.        | 65     | 64     | 64     | 64     | 64     | 64     | 64     | 0      | 0      | 0      | 0      | 0      | 449                |
| 21   |     | Insurance - Other                  | 163    | 129    | 132    | 142    | 123    | 131    | 135    | 33     | 32     | 34     | 33     | 13     | 1,099              |
| 22   |     | Advertising Expense                | 7      | 2      | 2      | 4      | 1      | 2      | 3      | 5      | 5      | 5      | 5      | 2      | 43                 |
| 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                   | 33     | 9      | 12     | 19     | 10,132 | 915    | 1,175  | 421    | 394    | 396    | 395    | 381    | 14,281             |
| 26   | 675 | Miscellaneous Expense              | 739    | 288    | 666    | 828    | 246    | 436    | 437    | 7,072  | 7,216  | 6,798  | 6,789  | 6,621  | 38,135             |
| 27   |     | TOTAL WATER O & M EXPENSES         | 44,227 | 36,030 | 36,528 | 41,880 | 48,206 | 35,778 | 36,041 | 36,254 | 36,784 | 32,544 | 32,368 | 45,998 | 462,637            |

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

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

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

Historical [X] Projected [X]

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

Schedule: B-6 Page: 1 of 4

Preparer: Jack Schreyer

|      |     | (1)                                | (2)     | (3)         | (4)      | (5)      | (6)<br>2005-06 | (7)         | (8)      | (9)      | (10)<br>2006-07 | (11)        | (12)     |
|------|-----|------------------------------------|---------|-------------|----------|----------|----------------|-------------|----------|----------|-----------------|-------------|----------|
| Line |     |                                    | 2005    | 2005        | 2005     | 2006     | Forecast       | 2006        | 2006     | 2007     | Forecast        | 2007        | 2007     |
| No.  |     | Account No. and Name               |         | Adjustments | Adjusted | Forecast |                | Adjustments | Adjusted | Budgeted |                 | Adjustments | Adjusted |
|      | 701 | Salaries & Wages - Employees       | 27,294  | 0           | 27.294   | 11,951   | (15,343)       | 333         | 12,284   | 25,926   | 13,642          | 343         | 26,269   |
| 2    | 703 |                                    | 1,327   | 0           | 1,327    | 1,040    | (287)          | 0           | 1,040    | 312      | (728)           |             | 312      |
| 3    | 704 | Employee Pensions & Benefits       | 7.509   | 0           | 7,509    | 1.094    | (6,415)        | Ō           | 1.094    | 4,278    | 3.184           | Õ           | 4,278    |
| 4    | 710 |                                    | 3.822   | Ō           | 3.822    | 2,535    | (1,286)        | 0           | 2,535    | 3.062    | 527             | Ô           | 3,062    |
| 5    | 711 | Sludge Removal Expense             | 44.345  | 0           | 44,345   | 35.816   | (8,528)        | 0           | 35,816   | 42,801   | 6.985           | 0           | 42,801   |
| 6    | 715 | Purchased Power                    | 6.847   | 0           | 6.847    | 5.114    | (1,733)        | 110         | 5,225    | 6,098    | 873             | 114         | 6.212    |
| 7    | 716 | Fuel for Power Production          | 34      | Ô           | 34       | 4,350    | 4.316          | 0           | 4.350    | 5.254    | 904             | 0           | 5,254    |
| 8    | 718 | Chemicals                          | 20,579  | 0           | 20,579   | 19,935   | (644)          | 0           | 19,935   | 21,646   | 1.711           | 0           | 21,646   |
| 9    | 720 | Materials & Supplies               | 2.535   | 0           | 2,535    | 6,001    | 3,466          | 0           | 6,001    | 7.058    | 1,057           | 0           | 7,058    |
| 10   | 731 | Contractual Services - Engineering | 74      | 0           | 74       | 908      | 834            | 0           | 908      | 1.053    | 146             | Ō           | 1,053    |
| 11   | 732 |                                    | 9,140   | 0           | 9,140    | 4,021    | (5,118)        | 0           | 4.021    | 4,073    | 52              | 0           | 4,073    |
| 12   | 733 | Contractual Services - Legal       | 153     | 1,292       | 1,445    | 2,962    | 1,517          | 0           | 2,962    | 3,578    | 616             | 0           | 3,578    |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 32,536  | 0           | 32,536   | 14,415   | (18,121)       | 0           | 14,415   | 16,415   | 2,000           | 0           | 16,415   |
| 14   | 735 | Contractual Services - Testing     | 10,963  | 0           | 10,963   | 8,602    | (2,362)        | 0           | 8,602    | 8,761    | 160             | 0           | 8,761    |
| 15   | 736 | Contractual Services - Other       | 25,254  | 0           | 25,254   | 11,981   | (13,273)       | 0           | 11,981   | 12,112   | 131             | 8,168       | 20,280   |
| 16   | 741 | Rental of Building/Real Prop.      | 724     | 0           | 724      | 225      | (499)          | 0           | 225      | 272      | 47              | 0           | 272      |
| 17   | 742 | Rental of Equipment                | 1,264   | 0           | 1,264    | 1,213    | (51)           | 0           | 1,213    | 1,465    | 252             | 0           | 1,465    |
| 18   | 750 | Transportation Expenses            | 9,158   | 4,930       | 14,088   | 3,715    | (10,373)       | 0           | 3,715    | 4,818    | 1,103           | 0           | 4,818    |
| 19   | 756 | Insurance - Vehicle                | 846     | 0           | 846      | 355      | (491)          | 0           | 355      | 399      | 44              | 0           | 399      |
| 20   | 757 | Insurance - General Liability      | 1,597   | 0           | 1,597    | 2,291    | 695            | 0           | 2,291    | 2,469    | 178             | 0           | 2,469    |
| 21   | 758 | Insurance - Workman's Comp.        | 1,196   | 0           | 1,196    | 464      | (733)          | 0           | 464      | 514      | 50              | 0           | 514      |
| 22   | 759 | Insurance - Other                  | 1,170   | 0           | 1,170    | 660      | (509)          | 0           | 660      | 709      | 49              | 0           | 709      |
| 23   | 760 | Advertising Expense                | 1       | 0           | 1        | 0        | (1)            | 0           | 0        | 0        | 0               | 0           | 0        |
| 24   | 766 | Reg. Comm. Exp Rate Case Amort.    | 0       | 0           | 0        | 0        | 0              | 0           | 0        | 0        | 0               | 18,775      | 18,775   |
| 25   | 767 | Reg. Comm. Exp Other               | 0       | 0           | 0        | 0        | 0              | 0           | 0        | 0        | 0               | 0           | 0        |
| 26   | 770 | Bad Debt Expense                   | 0       | 4,686       | 4,686    | 3,133    | (1,553)        | 0           | 3,133    | 2,209    | (924)           | 0           | 2,209    |
| 27   | 775 | Miscellaneous Expense              | 1,913   | 1,840       | 3,753    | 24,100   | 20,347         | 26          | 24,126   | 29,108   | 4,982           | (733)       | 28,375   |
| 28   |     | TOTAL SEWER O & M EXPENSES         | 210,279 | 12,748      | 223,027  | 166,883  | (56,144)       | 469         | 167,353  | 204,393  | 37,041          | 26,667      | 231,060  |

Palm Terrace 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).

|      |     | (1)                                | (2)    | (3)   | (4)    | (5)    | (6)     | (7)    | (8)    | (9)    | (10)   | (11)   | (12)    | (13)   | (14)    |
|------|-----|------------------------------------|--------|-------|--------|--------|---------|--------|--------|--------|--------|--------|---------|--------|---------|
| Line |     |                                    | 2005   |       |        |        |         |        |        |        |        |        |         | 2005   | Total   |
| No.  |     | Account No. and Name               | Jan    | Feb   | Mar    | Apr    | May     | Jun    | Jul    | Aug    | Sep    | Oct    | Nov     | Dec    | Annual  |
| 1    | 701 | Salaries & Wages - Employees       | 1,766  | 1,270 | 3,354  | 2.143  | 2,015   | 2,959  | 1,700  | 1,810  | 2,381  | 1,835  | 2,581   | 3,480  | 27,294  |
| 2    | 703 | Salaries & Wages - Officers, Exec. | 0      | 168   | 258    | 200    | 192     | 215    | 200    | 161    | 203    | 180    | 199     | (648)  | 1,327   |
| 3    | 704 | Employee Pensions & Benefits       | 264    | 406   | 1,029  | 634    | 602     | 823    | 752    | 748    | 1,033  | 111    | 962     | 146    | 7,509   |
| 4    | 710 | Purchased Sewage Treatment         | 4,760  | 0     | 886    | 736    | (4,949) | 461    | 380    | 0      | 411    | 231    | 373     | 532    | 3,822   |
| 5    | 711 | Sludge Removal Expense             | 2,747  | 749   | 4,782  | 2,945  | 8,462   | 3,324  | 2,387  | 2,398  | 4,534  | 3,283  | 4,495   | 4,238  | 44,345  |
| 6    | 715 | Purchased Power                    | 85     | 46    | 1,485  | 572    | 409     | 809    | 634    | 100    | 733    | 394    | 674     | 905    | 6,847   |
| 7    | 716 | Fuel for Power Production          | 0      | 0     | 8      | 3      | 2       | 4      | 3      | 0      | 4      | 2      | 3       | 5      | 34      |
| 8    | 718 | Chemicals                          | 372    | 653   | 3,308  | 1,240  | 1,119   | 2,263  | 1,816  | 1,333  | 2,004  | 2,491  | 1,352   | 2,629  | 20,579  |
| 9    | 720 | Materials & Supplies               | 30     | 0     | 329    | 62     | 45      | 90     | 74     | 223    | 307    | 120    | 215     | 1,039  | 2,535   |
| 10   | 731 | Contractual Services - Engineering | 0      | 0     | 17     | 6      | 4       | 9      | 7      | 0      | 8      | 4      | 7       | 10     | 74      |
| 11   | 732 | Contractual Services - Accounting  | 0      | 171   | 409    | 256    | 233     | 2,584  | 1,856  | 553    | 1,148  | 509    | 652     | 768    | 9,140   |
| 12   | 733 | Contractual Services - Legal       | 0      | 0     | 35     | 13     | 9       | 18     | 15     | 0      | 16     | 9      | 15      | 21     | 153     |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 0      | 1,676 | 3,792  | 2,724  | 2,983   | 3,083  | 2,787  | 2,751  | 2,378  | 2,899  | 3,803   | 3,661  | 32,536  |
| 14   | 735 | Contractual Services - Testing     | 145    | 249   | 2,156  | 227    | 487     | 407    | 375    | 2,032  | 400    | 2,096  | 1,029   | 1,359  | 10,963  |
| 15   | 736 | Contractual Services - Other       | 1,966  | 1,099 | 4,508  | 2,079  | 2,706   | (286)  | 1,021  | 1,652  | 1,026  | 941    | 1,672   | 6,871  | 25,254  |
| 16   | 741 | Rental of Building/Real Prop.      | 0      | 0     | 168    | 60     | 44      | 87     | 72     | 0      | 78     | 44     | 71      | 101    | 724     |
| 17   | 742 | Rental of Equipment                | 0      | 0     | 79     | 28     | 21      | 41     | 34     | 434    | 527    | 21     | 33      | 47     | 1,264   |
| 18   | 750 | Transportation Expenses            | 0      | 799   | 1,447  | 1,064  | 1,103   | 1,175  | 1,370  | 998    | 1,500  | 1,304  | (2,566) | 963    | 9,158   |
| 19   | 756 | Insurance - Vehicle                | 0      | 68    | 95     | 78     | 75      | 82     | 77     | 65     | 77     | 72     | 76      | 81     | 846     |
| 20   | 757 | Insurance - General Liability      | 0      | 128   | 179    | 146    | 141     | 154    | 145    | 123    | 147    | 136    | 144     | 153    | 1,597   |
| 21   | 758 | Insurance - Workman's Comp.        | 0      | 96    | 134    | 110    | 106     | 116    | 108    | 92     | 110    | 102    | 108     | 115    | 1,196   |
| 22   | 759 | Insurance - Other                  | 0      | 94    | 131    | 107    | 104     | 113    | 106    | 90     | 107    | 100    | 106     | 112    | 1,170   |
| 23   | 760 | Advertising Expense                | 0      | 0     | 0      | 0      | 0       | 0      | 0      | 0      | 0      | 0      | 0       | 0      | 1       |
| 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              | 51     | 90    | 316    | 75     | 165     | 117    | 108    | 221    | 89     | 96     | 176     | 408    | 1,913   |
| 28   |     | TOTAL SEWER O & M EXPENSES         | 12.186 | 7,762 | 28,906 | 15,507 | 16,077  | 18,650 | 16,029 | 15,784 | 19,219 | 16,980 | 16,181  | 26,997 | 210,279 |

3 of 4

Jack Schreyer

Schedule: B-6

Palm Terrace Docket No. 060368-WS

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

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 |     |                                    | 2006   |        |         |        |       |        |        |        |        |        |        | 2006   | Total   |
| No.  |     | Account No. and Name               | Jan    | Feb    | Mar     | Apr    | May   | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Annual  |
| 1    | 701 | Salaries & Wages - Employees       | 1,398  | 1,288  | 1,901   | 1,786  | 1,574 | 1,619  | 1,281  | 302    | 275    | 317    | 297    | (87)   | 11,951  |
| 2    | 703 |                                    | 201    | 174    | (177)   | 188    | 169   | 177    | 181    | 29     | 28     | 30     | 29     | 12     | 1,040   |
| 3    | 704 | Employee Pensions & Benefits       | 810    | 836    | (2,544) | 580    | (24)  | 213    | 263    | 216    | 209    | 222    | 216    | 98     | 1,094   |
| 4    | 710 | Purchased Sewage Treatment         | 354    | 121    | 156     | 260    | 64    | 148    | 185    | 284    | 274    | 292    | 283    | 114    | 2,535   |
| 5    | 711 | Sludge Removal Expense             | 5,527  | 1,863  | 1,898   | 2,471  | 1,467 | 2,407  | 2,873  | 3,600  | 3,654  | 3,477  | 3,460  | 3,120  | 35,816  |
| 6    | 715 |                                    | 636    | 242    | 360     | 480    | 153   | 387    | 1,825  | 262    | 248    | 270    | 256    | (5)    | 5,114   |
| 7    | 716 | Fuel for Power Production          | 607    | 208    | 268     | 447    | 110   | 254    | 318    | 487    | 470    | 500    | 485    | 196    | 4,350   |
| 8    | 718 | Chemicals                          | 2,931  | 1,730  | 2,220   | 1,455  | 1,999 | 2,033  | 2,758  | 923    | 973    | 979    | 982    | 953    | 19,935  |
| 9    | 720 | Materials & Supplies               | 869    | 260    | 1,432   | 212    | 132   | 358    | 4      | 560    | 573    | 535    | 534    | 531    | 6,001   |
| 10   | 731 | Contractual Services - Engineering | 95     | 33     | 42      | 70     | 17    | 40     | 50     | 122    | 122    | 122    | 120    | 75     | 908     |
| 11   | 732 | Contractual Services - Accounting  | 194    | 817    | 491     | 495    | 237   | 491    | 492    | 173    | 186    | 151    | 150    | 144    | 4,021   |
| 12   |     | Contractual Services - Legal       | 414    | 142    | 183     | 304    | 75    | 173    | 217    | 332    | 320    | 341    | 330    | 133    | 2,962   |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 2,123  | 2,200  | 2,051   | 1,997  | 2,219 | 2,277  | 1,047  | 114    | 110    | 117    | 114    | 46     | 14,415  |
| 14   | 735 | Contractual Services - Testing     | 262    | 177    | 2,073   | 244    | 207   | 1,362  | 230    | 833    | 851    | 799    | 798    | 766    | 8,602   |
| 15   | 736 | Contractual Services - Other       | 1,087  | 1,364  | 490     | 499    | 482   | 861    | 492    | 1,374  | 1,406  | 1,314  | 1,313  | 1,298  | 11,981  |
| 16   | 741 | Rental of Building/Real Prop.      | 31     | 11     | 14      | 23     | 6     | 13     | 16     | 25     | 24     | 26     | 25     | 10     | 225     |
| 17   | 742 | Rental of Equipment                | 169    | 58     | 75      | 125    | 31    | 71     | 89     | 136    | 131    | 140    | 135    | 55     | 1,213   |
| 18   | 750 | Transportation Expenses            | 1,110  | 1,015  | 993     | 492    | (0)   | 60     | 8      | 9      | 8      | 9      | 9      | 3      | 3,715   |
| 19   | 756 | Insurance - Vehicle                | 50     | 37     | 39      | 45     | 34    | 38     | 41     | 16     | 16     | 17     | 16     | 7      | 355     |
| 20   | 757 | Insurance - General Liability      | 331    | 316    | 318     | 322    | 314   | 317    | 319    | 12     | 12     | 13     | 12     | 5      | 2,291   |
| 21   | 758 | Insurance - Workman's Comp.        | 67     | 56     | 58      | 62     | 54    | 57     | 59     | 12     | 11     | 12     | 12     | 5      | 464     |
| 22   | 759 | Insurance - Other                  | 96     | 94     | 94      | 94     | 94    | 94     | 94     | 0      | 0      | 0      | 0      | 0      | 660     |
| 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                   | 60     | 21     | 26      | 44     | 11    | 25     | 31     | 621    | 579    | 582    | 580    | 552    | 3,133   |
| 27   | 775 | Miscellaneous Expense              | 88     | 59     | 329     | 16     | 105   | 109    | 186    | 4,739  | 4,846  | 4,541  | 4,541  | 4,541  | 24,100  |
| 28   |     | TOTAL SEWER O & M EXPENSES         | 19,513 | 13,119 | 12,790  | 12,712 | 9,526 | 13,584 | 13,059 | 15,181 | 15,326 | 14,805 | 14,698 | 12,570 | 166,883 |

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Palm Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [ ] Projected [X]

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

Page: Preparer: Jack Schreyer

Schedule: B-6

|      |     | (1)                                | (2)    | (3)    | (4)     | (5)    | (6)    | (7)    | (8)    | (9)    | (10)   | (11)   | (12)   | (13)   | (14)    |
|------|-----|------------------------------------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| Line |     |                                    | 2007   |        |         |        |        |        |        |        |        |        |        | 2007   | Total   |
| No.  |     | Account No. and Name               | Jan    | Feb    | Mar     | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Annual  |
| 1    | 701 | Salaries & Wages - Employees       | 2,551  | 1,914  | 2.010   | 2,295  | 1.757  | 1,987  | 2,090  | 2.359  | 2,332  | 2,381  | 2,356  | 1,895  | 25,926  |
| 2    | 703 | Salaries & Wages - Officers, Exec. | 44     | 15     | 19      | 32     | 8      | 18     | 23     | 35     | 34     | 36     | 35     | 14     | 312     |
| 3    | 704 | Employee Pensions & Benefits       | 1,174  | 1.189  | (2,609) | 910    | 219    | 489    | 546    | 501    | 493    | 508    | 500    | 358    | 4,278   |
| 4    | 710 | Purchased Sewage Treatment         | 428    | 146    | 189     | 314    | 77     | 179    | 224    | 343    | 331    | 352    | 342    | 138    | 3,062   |
| 5    | 711 | Sludge Removal Expense             | 6,604  | 2,227  | 2,268   | 2,955  | 1,751  | 2,876  | 3,432  | 4,302  | 4,366  | 4,158  | 4,136  | 3,726  | 42,801  |
| 6    | 715 | Purchased Power                    | 762    | 289    | 428     | 575    | 181    | 458    | 2,104  | 327    | 310    | 338    | 321    | 6      | 6,098   |
| 7    | 716 | Fuel for Power Production          | 734    | 251    | 324     | 539    | 133    | 306    | 384    | 588    | 567    | 604    | 586    | 237    | 5,254   |
| 8    | 718 | Chemicals                          | 3,182  | 1,876  | 2,407   | 1,583  | 2,165  | 2,205  | 2,991  | 1,006  | 1,060  | 1,067  | 1,071  | 1,035  | 21,646  |
| 9    | 720 | Materials & Supplies               | 1,022  | 306    | 1,684   | 249    | 154    | 420    | 4      | 659    | 674    | 630    | 630    | 626    | 7,058   |
| 10   | 731 | Contractual Services - Engineering | 115    | 39     | 51      | 85     | 21     | 48     | 60     | 139    | 137    | 140    | 137    | 82     | 1,053   |
| 11   | 732 | Contractual Services - Accounting  | 198    | 825    | 497     | 502    | 238    | 496    | 498    | 178    | 189    | 154    | 154    | 146    | 4,073   |
| 12   | 733 | Contractual Services - Legal       | 500    | 171    | 221     | 367    | 90     | 209    | 262    | 401    | 386    | 412    | 399    | 161    | 3,578   |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 2,418  | 2,497  | 2,329   | 2,270  | 2,516  | 2,587  | 1,192  | 138    | 133    | 142    | 137    | 55     | 16,415  |
| 14   | 735 | Contractual Services - Testing     | 277    | 183    | 2,094   | 256    | 211    | 1,378  | 238    | 850    | 868    | 817    | 815    | 776    | 8,761   |
| 15   | 736 |                                    | 1,102  | 1,376  | 496     | 507    | 486    | 870    | 499    | 1,389  | 1,422  | 1,328  | 1,327  | 1,309  | 12,112  |
| 16   | 741 | Rental of Building/Real Prop.      | 38     | 13     | 17      | 28     | 7      | 16     | 20     | 30     | 29     | 31     | 30     | 12     | 272     |
| 17   | 742 | Rental of Equipment                | 205    | 70     | 90      | 150    | 37     | 85     | 107    | 164    | 158    | 169    | 163    | 66     | 1,465   |
| 18   | 750 | Transportation Expenses            | 1,440  | 1,317  | 1,289   | 638    | 0      | 78     | 10     | 10     | 10     | 11     | 10     | 4      | 4,818   |
| 19   | 756 | Insurance - Vehicle                | 56     | 40     | 43      | 50     | 36     | 42     | 45     | 20     | 19     | 20     | 20     | 8      | 399     |
| 20   | 757 | Insurance - General Liability      | 357    | 339    | 341     | 347    | 336    | 341    | 343    | 15     | 14     | 15     | 15     | 6      | 2,469   |
| 21   | 758 | Insurance - Workman's Comp.        | 74     | 61     | 63      | 68     | 58     | 62     | 64     | 14     | 14     | 15     | 14     | 6      | 514     |
| 22   | 759 | Insurance - Other                  | 103    | 101    | 101     | 101    | 101    | 101    | 101    | 0      | 0      | 0      | 0      | 0      | 709     |
| 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      | O       |
| 25   | 767 | Reg. Comm. Exp Other               | 0      | 0      | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0       |
| 26   | 770 | Bad Debt Expense                   | 72     | 25     | 32      | 53     | 13     | 30     | 38     | 417    | 389    | 393    | 391    | 356    | 2,209   |
| 27   | 775 | Miscellaneous Expense              | 106    | 71     | 398     | 20     | 126    | 132    | 224    | 5,723  | 5,853  | 5,485  | 5,485  | 5,485  | 29,108  |
| 28   |     | TOTAL SEWER O & M EXPENSES         | 23,562 | 15,340 | 14,780  | 14,894 | 10,721 | 15,413 | 15,499 | 19,610 | 19,790 | 19,203 | 19,075 | 16,506 | 204,393 |

## Operation & Maintenance Expense Comparison - Water

#### Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Page:

1 of 1

Preparer: Jack Schreyer

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

|      |       | (1)                                | (2)        | (3)       | (4)        | (5)          |
|------|-------|------------------------------------|------------|-----------|------------|--------------|
|      |       |                                    | Historical | Test Year |            |              |
| Line | Acct  |                                    | Year       | Adjusted  |            |              |
| No.  | No.   | Account Name                       | 2000       | 2005      | Difference | % Difference |
| 1    | 601   | Salaries & Wages - Employees       | 35,447     | 25,422    | (10,025)   | -28.28%      |
| 2    | 603   | Salaries & Wages - Officers, Exec. | 0          | 2,055     | 2,055      | -            |
| 3    | 604   | Employee Pensions & Benefits       | 11,545     | 7,693     | (3,852)    | -33.36%      |
| 4    | 610   | Purchased Water                    | 93,528     | 227,665   | 134,137    | 143.42%      |
| 5    | 615   | Purchased Power                    | 2,921      | 38,715    | 35,794     | 1225.40%     |
| 6    | 616   | Fuel for Power Production          | 0          | 95        | 95         | -            |
| 7    | 618   | Chemicals                          | 425        | 1,387     | 962        | 226.47%      |
| 8    | 620   | Materials & Supplies               | 3,769      | 2,566     | (1,203)    | -31.91%      |
| 9    | 631   | Contractual Services - Engineering | 2          | 699       | 697        | 34834.47%    |
| 10   | 632   | Contractual Services - Accounting  | 638        | 11,048    | 10,410     | 1631.67%     |
| 11   | 633   | Contractual Services - Legal       | 1,597      | 1,554     | (43)       | -2.67%       |
| 12   | 634   | Contractual Services - Mgmt. Fees  | 0          | 37,621    | 37,621     | -            |
| 13   | 635   | Contractual Services - Testing     | 3,394      | 11,864    | 8,470      | 249.57%      |
| 14   | 636   | Contractual Services - Other       | 19,290     | 17,184    | (2,106)    | -10.92%      |
| 15   | 641   | Rental of Building/Real Prop.      | 1,083      | 1,039     | (44)       | -4.08%       |
| 16   | 642   | Rental of Equipment                | 72         | 75        | 3          | 4.07%        |
| 17   | 650   | Transportation Expenses            | 4,309      | 16,968    | 12,659     | 293.78%      |
| 18   | 656   | Insurance - Vehicle                | 572        | 1,080     | 508        | 88.80%       |
| 19   | 657   | Insurance - General Liability      | 1,216      | 2,040     | 824        | 67.74%       |
| 20   | 658   | Insurance - Workman's Comp.        | 559        | 1,171     | 612        | 109.48%      |
| 21   | 659   | Insurance - Other                  | 152        | 1,493     | 1,341      | 882.48%      |
| 22   | 660   | Advertising Expense                | 358        | 53        | (305)      | -85.23%      |
| 23   | 666   | Reg. Comm. Exp Rate Case Amort.    | 4,183      | 0         | (4,183)    | -100.00%     |
| 24   | 667   | Reg. Comm. Exp Other               | 1,218      | 0         | (1,218)    | -100.00%     |
| 25   | 670   | Bad Debt Expense                   | 1,953      | 22,916    | 20,963     | 1073.36%     |
| 26   | 675   | Miscellaneous Expense              | 11,318     | 8,106     | (3,212)    | -28.38%      |
| 27   | TOTAL | WATER O & M EXPENSES               | 199,549    | 440,509   | 240,960    | 120.75%      |
| 28   |       | Total Customers (ERCs)             | 1,195.6    | 1,172.3   | (23.3)     | -1.94%       |
| 29   |       | Consumer Price Index - U           |            |           | . ,        | 10.31%       |
| 30   |       | Growth Plus Inflation              |            |           |            | 8.16%        |

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

Page: Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

1 of 1

Schedule: B-7 Supl

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

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

## Operation & Maintenance Expense Comparison - Sewer

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Page: 1 of 1

Preparer: Jack Schreyer

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

| Line Acct Year Ac  | st Year<br>ijusted<br>2005 Diff<br>27,294<br>1,327 | ference % [<br>(9,731) | Difference                |
|--|--|------------------------|---------------------------|
| No.         Account Name         2000           1         701         Salaries & Wages - Employees         37,025           2         703         Salaries & Wages - Officers, Exec.         0           3         704         Employee Pensions & Benefits         12,078           4         710         Purchased Sewage Treatment         0           5         711         Sludge Removal Expense         25,740           6         715         Purchased Power         12,083           7         716         Fuel for Power Production         0           8         718         Chemicals         9,508           9         720         Materials & Supplies         15,223           10         731         Contractual Services - Engineering         220           11         732         Contractual Services - Accounting         553           12         733         Contractual Services - Legal         1,384           13         734         Contractual Services - Mgmt. Fees         0 | 2005 Diff<br>27,294                                |                        | Difference                |
| 1       701       Salaries & Wages - Employees       37,025         2       703       Salaries & Wages - Officers, Exec.       0         3       704       Employee Pensions & Benefits       12,078         4       710       Purchased Sewage Treatment       0         5       711       Sludge Removal Expense       25,740         6       715       Purchased Power       12,083         7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0   | 27,294   |                        |                           |
| 2       703       Salaries & Wages - Officers, Exec.       0         3       704       Employee Pensions & Benefits       12,078         4       710       Purchased Sewage Treatment       0         5       711       Sludge Removal Expense       25,740         6       715       Purchased Power       12,083         7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0   | •  |                        | -26.28%                   |
| 3       704       Employee Pensions & Benefits       12,078         4       710       Purchased Sewage Treatment       0         5       711       Sludge Removal Expense       25,740         6       715       Purchased Power       12,083         7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0  |  | 1,327                  | -                         |
| 4       710       Purchased Sewage Treatment       0         5       711       Sludge Removal Expense       25,740         6       715       Purchased Power       12,083         7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0  | 7,509  | (4,569)                | -37.83%                   |
| 5       711       Sludge Removal Expense       25,740         6       715       Purchased Power       12,083         7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0   | 3,822  | 3,822                  | -                         |
| 6       715       Purchased Power       12,083         7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0   | 44,345   | 18,605                 | 72.28%                    |
| 7       716       Fuel for Power Production       0         8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0  | 6,847  | (5,236)                | -43.33%                   |
| 8       718       Chemicals       9,508         9       720       Materials & Supplies       15,223         10       731       Contractual Services - Engineering       220         11       732       Contractual Services - Accounting       553         12       733       Contractual Services - Legal       1,384         13       734       Contractual Services - Mgmt. Fees       0  | 34   | 34                     | -                         |
| 9 720 Materials & Supplies 15,223 10 731 Contractual Services - Engineering 220 11 732 Contractual Services - Accounting 553 12 733 Contractual Services - Legal 1,384 13 734 Contractual Services - Mgmt. Fees 0  | 20,579   | 11,071                 | 116.44%                   |
| 10731Contractual Services - Engineering22011732Contractual Services - Accounting55312733Contractual Services - Legal1,38413734Contractual Services - Mgmt. Fees0   |  | (12,688)               | -83.35%                   |
| 11732Contractual Services - Accounting55312733Contractual Services - Legal1,38413734Contractual Services - Mgmt. Fees0   | 74   | (146)                  | -66.40%                   |
| 13 734 Contractual Services - Mgmt. Fees 0   | 9,140  | , ,                    | 1552.72%                  |
|  | 1,445  | 61                     | 4.40%                     |
| 14 735 Contractual Services - Testing 12,867   | 32,536   | 32,536                 | -                         |
|  | 10,963   | (1,904)                | -14.80%                   |
| 15 736 Contractual Services - Other 16,481   | 25,254   | 8,773                  | 53.23%                    |
| 16 741 Rental of Building/Real Prop. 939   | 724  | (215)                  | -22.86%                   |
| 17 742 Rental of Equipment 63  | 1,264  | 1,201                  | 1905.80%                  |
| 18 750 Transportation Expenses 3,648   | 14,088   | 10,440                 | 286.17%                   |
| 19 756 Insurance - Vehicle 495   | 846  | 351                    | 70.84%                    |
| 20 757 Insurance - General Liability 1,054   | 1,597  | 543                    | 51.48%                    |
| 21 758 Insurance - Workman's Comp. 550   | 1,196  | 646                    | 117.55%                   |
| 22 759 Insurance - Other 132   | 1,170  | 1,038                  | 786.15%                   |
| 23 760 Advertising Expense 310   | 1  | (309)                  | -99.83%                   |
| 24 766 Reg. Comm. Exp Rate Case Amort. 3,627   | 0  | (3,627)                | -100.00%                  |
| 25 767 Reg. Comm. Exp Other 1,056  | 0  | (1,056)                | -100.00%                  |
| 26 770 Bad Debt Expense 1,693  | 4,686  | 2,993                  | 176.78%                   |
| 27 775 Miscellaneous Expense 16,323  | 3,753  | (12,570)               | -77.01%                   |
| 28 TOTAL SEWER O & M EXPENSES 173,052  | 223,027  | 49,975                 | 28.88%                    |
| 29 Total Customers (ERCs) 1,032  |  |                        |                           |
| 30 Consumer Price Index - U  | 1,010  | (21)                   |                           |
| 31 Growth Plus Inflation   | 1,010  | (21)                   | -2.06%<br>10.31%<br>8.03% |

Supporting Schedules: B-6, F-8

# Operation & Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

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

## **Contractual Services**

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: Page:

B-9 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.

|  | (1)                 | (2)               | (3)    | (4)                                   |
|--|---------------------|-------------------|--------|---------------------------------------|
| Line   |                     | (2)               | (3)    | (4)                                   |
| No.  |                     | Type of Service   | Amount | Description of Work Performed         |
| Wate   | er                  |                   |        |                                       |
| 1  | Aqua Services, Inc. | Management        | 31,817 | Corporate services and sundry charges |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10         | 26483Harbor Branch  | Testing-Treat-Ops | 10,217 | Lab Testing                           |
| Sew  | er                  |                   |        |                                       |
| 11   | Aqua Services, Inc. | Management        | 28,070 | Corporate services and sundry charges |
| 12<br>13<br>14<br>15<br>16<br>17<br>18<br>19<br>20 | 26483Harbor Branch  | Testing-T&D-Oper  | 9,425  | Lab Testing                           |

#### Analysis of Rate Case Expense

# Florida Public Service Commission B-10

Palm Terrace Docket No. 060368-WS

Schedule:

1 of 1 Page: Test Year Ending 12/31/05 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.

|      | (1)                                     | (2)                         | (3)    | (4)            | (5)                | (6)                                |
|------|---|-----------------------------|--------|----------------|--------------------|------------------------------------|
| Line | Firm or                                 | Counsel, Consultant         | Hourly | Total Est of   | Type of Service    | Comments                           |
| No.  | Vendor Name                             | or Witness                  | Rate   | Firm's Charges | Rendered           |                                    |
| 4    | Agua Utilities Florida, Inc.            |                             |        | 351 388        | Corp. Charges      |                                    |
| 2    | Aqua Utilities Florida, Inc.            |                             |        |                | Copies             |                                    |
| 3    | Aqua Utilities Florida, Inc.            |                             |        |                | Postage            |                                    |
| 4    | Aqua Utilities Florida, Inc.            |                             |        |                | Payroll            |                                    |
| 5    | Agua Utilities Florida, Inc.            |                             |        |                | Temp. Agency       |                                    |
| 6    | Agua Utilities Florida, Inc.            |                             |        | 78,770         |                    |                                    |
| 7    | Aqua Utilities Florida, Inc.            |                             |        | ,              | Travel             |                                    |
| 8    | Agua Utilities Florida, Inc.            |                             |        | • • •          | Consulting         |                                    |
| 9    | Rutledge, Ecenia, Purnell               |                             |        |                | Legal              |                                    |
| 3    | & Hoffman                               |                             |        | 0,1.12         | 3                  |                                    |
| 10   | Abel, Band, Russel                      |                             |        | 1.260          | Legal              |                                    |
| 11   | Ward, Mullen, Franceski                 | Tim Ward, Lee Mullen, Dan   |        |                | Consulting         |                                    |
| • •  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Franceski                   |        |                |                    |                                    |
| 12   | FL PSC                                  | FL PSC                      |        | 9,000          | Filing Fee         |                                    |
| 13   |   | Ken Hoffman                 | 275.00 | 242,000        | Legal              |                                    |
|      | & Hoffman                               |                             |        |                | •                  |                                    |
| 14   | Printer                                 | Copying, printing, mailing  |        | 75,000         | Printing, mailing, |                                    |
|      |   | ,, ,, ,,                    |        |                | copies             |                                    |
| 15   | Guastella & Assoc.                      | John F Guastella, John M    |        | 425,000        | Consulting,        | Analysis of Books,                 |
|      |   | Guastella, Gary White       |        |                | Accounting,        | Used & Useful studies,             |
|      |   | -                           |        |                | Engineering        | Prep of MFRs,                      |
|      |   |                             |        |                |                    | Interrogs. &                       |
|      |   |                             |        |                |                    | Conferences.                       |
| 16   | Notice Requirement                      |                             |        | 3,200          | Newspaper          | 16 County Notices placed 2 times.  |
|      | ,                                       |                             |        |                | Notices            | •                                  |
| 17   | Customer Notices -                      |                             |        | 3,000          | Customer           | Notices send twice (1 per hearing) |
|      | Printing                                |                             |        |                | Notification       |                                    |
| 18   | Customer Notices -                      |                             |        | 20,700         | Customer           | Notices send twice (1 per hearing) |
|      | Postage & Mailing                       |                             |        |                | Notification       |                                    |
| 19   |   |                             |        |                | _                  |                                    |
| 20   | Total                                   |                             |        | 1,845,725      | =                  |                                    |
|      | Estimate Through PAA [ ]                | or Commission Hearing [ X ] |        |                | _                  |                                    |
|      | <b>.</b>                                |                             |        |                |                    |                                    |

|        |  | (A)            | (B) Wate                  | (C)                 | (D)<br>Sewer              | (E)                 |
|--------|--|----------------|---------------------------|---------------------|---------------------------|---------------------|
| a<br>b | Amortization of Rate Case Expense:                   | -<br>Total     | Allocation %<br>Pct (ERC) | Allocated<br>Amount | Allocation %<br>Pct (ERC) | Allocated<br>Amount |
| c<br>d | Prior Unamortized Rate Case Expense                  | 0              | 4.854%                    | 0                   | 4.069%                    | 0                   |
| e<br>f | Subtotal Prior Cases                                 |                | 4.00470 _                 | 0                   | 1.00070 _                 | 0                   |
| g<br>h | Current rate Case Expense                            | 1,845,725      | 4.854% _                  | 89,589              | 4.069% _                  | 75,099              |
| i      | Total Projected Rate Case Expense                    | 1,845,725      |                           | 89,589              |                           | 75,099              |
| k<br>I | Amortization Period in Years:<br>Annual Amortization | <u>461,431</u> | <br>=                     | 22,397              | -                         | 18,775              |

n Method of Allocation Between Systems:

(Provide Calculation)

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

#### **Analysis of Major Maintenance Projects**

## Florida Public Service Commission

Palm Terrace 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.

|      | (1)       | (2)   | (3)   | (4)       |
|------|-----------|---|-------|-----------|
| Line | Mainter   | ance Projects greater than 2% of test year revenues per : | Total | How often |
| No.  | Date      | Description   | Cost  | to Repeat |
| 1    | WATER:    |   |       |           |
| 2    | ħ         | None  |       |           |
| 3    |           |   |       |           |
| 4    |           |   |       |           |
| 5    |           |   |       |           |
| 6    |           |   |       |           |
| 7    |           |   |       |           |
| 8    |           |   |       |           |
| 9    |           | <u>-</u>  |       |           |
| 10   | TOTAL WA  | TER PROJECTS  | 0     |           |
| 11   |           |   |       |           |
| 12   | SEWER:    |   |       |           |
| 13   | ľ         | ione  |       |           |
| 14   |           |   |       |           |
| 15   |           |   |       |           |
| 16   |           |   |       |           |
| 17   |           |   |       |           |
| 18   |           |   |       |           |
| 19   | <b></b>   | LIED DDG IEGTO  |       |           |
| 20   | TOTAL SEV | VER PROJECTS  | 0     |           |

#### Allocation of Expenses

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule: B-12 Page: 1 of 3

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

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

| (1)<br>Line | (2)<br>Acct. | (3)                           | (4)   | (5)<br>cation Percen | (6)   | (7)   | (8)<br>Allocation | (9)    | (10)<br>Amounts A | (11)  | (12)   |
|-------------|--------------|-------------------------------|-------|----------------------|-------|-------|-------------------|--------|-------------------|-------|--------|
| No.         | No.          | Description                   | Water | Sewer                | Other | Total | Method            | Water  | Sewer             | Other | Total  |
| 1           | 603 / 703    | Salaries - Officers           | 3.21% | 2.79%                |       | 6.00% | Customers *       | 2,055  | 1,327             |       | 3,382  |
| 2           | 604 / 704    | Pensions & Benefits           | 3.21% | 2.79%                |       | 6.00% | Customers *       | 7,693  | 7,509             |       | 15,202 |
| 3           | 632 / 732    | Contractual Services - Acctg  | 3.21% | 2.79%                |       | 6.00% | Customers *       | 11,048 | 9,140             |       | 20,188 |
| 4           | 633 / 733    | Contractual Services - Legal  | 3.21% | 2.79%                |       | 6.00% | Customers *       | 1,554  | 1,445             |       | 2,999  |
| 5           | 634 / 734    | Contractual Services - Mgmt.  | 3.21% | 2.79%                |       | 6.00% | Customers *       | 37,621 | 32,536            |       | 70,157 |
| 6           | 641 / 741    | Rental of Building/Real Prop. | 3.21% | 2.79%                |       | 6.00% | Customers *       | 1,039  | 724               |       | 1,763  |
| 7           | 656 / 756    | Insurance - Vehicle           | 3.21% | 2.79%                |       | 6.00% | Customers *       | 1,080  | 846               |       | 1,926  |
| 8           | 657 / 757    | Insurance - General Liability | 3.21% | 2.79%                |       | 6.00% | Customers *       | 2,040  | 1,597             |       | 3,636  |
| 9           | 658 / 758    | Insurance - Work, Comp.       | 3.21% | 2.79%                |       | 6.00% | Customers *       | 1,171  | 1,196             |       | 2,367  |
| 10          | 659 / 759    | Insurance - Other             | 3.21% | 2.79%                |       | 6.00% | Customers *       | 1,493  | 1,170             |       | 2,663  |
| 11          | 675 / 775    | Miscellaneous Expense         | 3.21% | 2.79%                |       | 6.00% | Customers *       | 8,106  | 3,753             |       | 11,859 |

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

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

#### **Allocation of Expenses**

#### Florida Public Service Commission

Palm Terrace 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)<br>Line | (2)<br>Acct. | (3)                           | (4)<br>Allo | (5)<br>cation Percen | (6)   | (7)   | (8)<br>Allocation | (9)    | (10)<br>Amounts A | (11)  | (12)   |
|-------------|--------------|-------------------------------|-------------|----------------------|-------|-------|-------------------|--------|-------------------|-------|--------|
| No.         | No.          | Description                   | Water       | Sewer                | Other | Total | Method            | Water  | Sewer             | Other | Total  |
|             |              |                               |             |                      |       |       |                   |        |                   |       |        |
| 1           | 603 / 703    | Salaries - Officers           | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 1,584  | 1,040             |       | 2,624  |
| 2           | 604 / 704    | Pensions & Benefits           | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 4,306  | 1,094             |       | 5,400  |
| 3           | 632 / 732    | Contractual Services - Acctg  | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 5,688  | 4,021             |       | 9,709  |
| 4           | 633 / 733    | Contractual Services - Legal  | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 16,885 | 2,962             |       | 19,848 |
| 5           | 634 / 734    | Contractual Services - Mgmt.  | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 19,320 | 14,415            |       | 33,735 |
| 6           | 641 / 741    | Rental of Building/Real Prop. | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 696    | 225               |       | 922    |
| 7           | 656 / 756    | Insurance - Vehicle           | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 410    | 355               |       | 765    |
| 8           | 657 / 757    | Insurance - General Liability | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 2,835  | 2,291             |       | 5,126  |
| 9           | 658 / 758    | Insurance - Work, Comp.       | 3.21%       | 2.79%                |       | 6.00% | Customers •       | 414    | 464               |       | 878    |
| 10          | 659 / 759    | Insurance - Other             | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 1,000  | 660               |       | 1,661  |
| 11          | 675 / 775    | Miscellaneous Expense         | 3.21%       | 2.79%                |       | 6.00% | Customers *       | 31,605 | 24,126            |       | 55,730 |

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

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

#### Allocation of Expenses

#### Florida Public Service Commission

Palm Terrace 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)  | (2)       | (3)                           | (4)   | (5)                             | (6)   | (7)   | (8)    | (9)               | (10)   | (11)  | (12)   |
|------|-----------|-------------------------------|-------|---------------------------------|-------|-------|--------|-------------------|--------|-------|--------|
| Line | Acct.     | _                             | Allo  | Allocation Percentages (Note A) |       |       |        | Amounts Allocated |        |       |        |
| No.  | No.       | Description                   | Water | Sewer                           | Other | Total | Method | Water             | Sewer  | Other | Total  |
| 1    | 603 / 703 | Salaries - Officers           | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 822               | 312    |       | 1,134  |
| 2    | 604 / 704 | Pensions & Benefits           | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 8,307             | 4,278  |       | 12,585 |
| 3    | 632 / 732 | Contractual Services - Acctg  | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 5,968             | 4,073  |       | 10,041 |
| 4    | 633 / 733 | Contractual Services - Legal  | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 17,015            | 3,578  |       | 20,593 |
| 5    | 634 / 734 | Contractual Services - Mgmt.  | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 22,189            | 16,415 |       | 38,604 |
| 6    | 641 / 741 | Rental of Building/Real Prop. | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 841               | 272    |       | 1,113  |
| 7    | 656 / 756 | Insurance - Vehicle           | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 465               | 399    |       | 865    |
| 8    | 657 / 757 | Insurance - General Liability | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 3,084             | 2,469  |       | 5,553  |
| 9    | 658 / 758 | Insurance - Work, Comp.       | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 449               | 514    |       | 963    |
| 10   | 659 / 759 | Insurance - Other             | 3.07% | 2.57%                           |       | 5.65% | ERCs • | 1,099             | 709    |       | 1,809  |
| 11   | 666 / 766 | Rate Case Amort               | 4.85% | 4.07%                           |       | 8.92% | ERCs   | 22,397            | 18,775 |       | 41,172 |
| 12   | 675 / 775 | Miscellaneous Expense         | 3.07% | 2.57%                           |       | 5.65% | ERCs * | 37,261            | 28,375 |       | 65,637 |

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

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

# Net Depreciation Expense - Water

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Schedule: B-13 Page: 1 of 3

Preparer: Jack Schreyer

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

|      |        | (1)  | (5)   | (6)<br>epreciation Expe | (7)          | (8)     | (9)<br>Used & |
|------|--------|--|-------|-------------------------|--------------|---------|---------------|
|      |        | _  | 2005  | spreciation Expe        | Adjusted     | Used &  | Useful        |
| Line |        |  | Per   | Utility                 | Depreciation | Useful  | Depreciation  |
| No.  |        | Account No. and Name                           | Books | Adjustments             | Expense      | %       | Expense       |
| 1    | INTANG | IBLE PLANT                                     |       |                         |              |         |               |
| 2    | 301.1  | Organization                                   | (     | 14                      | 14           | 100.00% | 14            |
| 3    | 302.1  | Franchises                                     | (     | 82                      | 82           | 100.00% | 82            |
| 4    | 339.1  | Other Plant & Misc. Equipment                  | (     | 0                       | 0            | 100.00% | 0             |
| 5    | SOURC  | E OF SUPPLY & PUMPING PLANT                    |       |                         |              |         |               |
| 6    | 303.2  | Land & Land Rights                             | (     | 0                       | 0            | 100.00% | 0             |
| 7    | 304.2  | Structures & Improvements                      | (     | 650                     | 650          | 100.00% | 650           |
| 8    | 305.2  | Collect. & Impound Reservoirs                  | (     | 0                       | 0            | 100.00% | 0             |
| 9    | 306.2  | Lake, River & Other Intakes                    | (     | 0                       | 0            | 100.00% | 0             |
| 10   | 307.2  | Wells & Springs                                | (     | 290                     | 290          | 100.00% | 290           |
| 11   | 308.2  | Infiltration Galleries & Tunnels               | (     | 0                       | 0            | 100.00% | 0             |
| 12   | 309.2  | Supply Mains                                   | (     | 595                     | 595          | 100.00% | 595           |
| 13   | 310.2  | Power Generation Equipment                     | (     | 0                       | 0            | 100.00% | 0             |
| 14   | 311.2  | Pumping Equipment                              | (     | 382                     | 382          | 100.00% | 382           |
| 15   | 339.2  | Other Plant & Misc. Equipment                  | (     | 0                       | 0            | 100.00% | 0             |
| 16   | WATER  | TREATMENT PLANT                                |       |                         |              |         |               |
| 17   | 303.3  | Land & Land Rights                             | (     | 0                       | 0            | 100.00% | 0             |
| 18   | 304.3  | Structures & Improvements                      | (     | 0                       | 0            | 100.00% | 0             |
| 19   | 311.3  | Pumping Equipment                              | (     | 0                       | 0            | 100.00% | 0             |
| 20   | 320.3  | Water Treatment Equipment                      | (     | 0                       | 0            | 100.00% | 0             |
| 21   | 339.3  | Other Plant & Misc. Equipment                  | (     | 0                       | 0            | 100.00% | 0             |
| 22   | TRANS  | MISSION & DISTRIBUTION PLANT                   |       |                         |              |         |               |
| 23   | 303.4  | Land & Land Rights                             | (     | 0                       | 0            | 100.00% | 0             |
| 24   | 304.4  | Structures & Improvements                      | (     | 0                       | 0            | 100.00% | 0             |
| 25   | 311.4  | Pumping Equipment                              | (     |                         | 0            | 100.00% | 0             |
| 26   | 330.4  | Distr. Reservoirs & Standpipes                 | (     | 270                     | 270          | 100.00% | 270           |
| 27   | 331.4  | Transm. & Distribution Mains                   | (     | 2,704                   | 2,704        | 100.00% | 2,704         |
| 28   | 333.4  | Services                                       | (     |                         | 0            | 100.00% |               |
| 29   | 334.4  | Meters & Meter Installations                   | (     | 2,768                   | 2,768        | 100.00% |               |
| 30   | 335.4  | Hydrants                                       | (     |                         | . 0          | 100.00% |               |
| 31   | 336.4  | Backflow Prevention                            | (     |                         | 0            | 100.00% |               |
| 32   | 339.4  | Other Plant & Misc. Equipment                  | (     |                         | 0            | 100.00% |               |
| 33   | GENER. | AL PLANT                                       |       |                         |              |         |               |
| 34   | 303.5  | Land & Land Rights                             | (     | ) 0                     | 0            | 100.00% | 0             |
| 35   | 304.5  | Structures & Improvements                      | (     |                         | 0            | 100.00% |               |
| 36   | 340.5  | Office Furniture & Equipment                   | (     |                         | 0            | 100.00% |               |
| 37   | 340.51 | Computer Equipment                             | {     |                         | 468          | 100.00% |               |
| 38   | 341.5  | Transportation Equipment                       | (     | 0                       | 0            | 100.00% |               |
| 39   | 342.5  | Stores Equipment                               | (     | 0                       | 0            | 100.00% | 0             |
| 40   | 343.5  | Tools, Shop & Garage Equipment                 | (     | 25                      | 25           | 100.00% |               |
| 41   | 344.5  | Laboratory Equipment                           | (     | 174                     | 174          | 100.00% | 174           |
| 42   | 345.5  | Power Operated Equipment                       | (     | 0                       | 0            | 100.00% | 0             |
| 43   | 346.5  | Communication Equipment                        | (     | 0                       | 0            | 100.00% | 0             |
| 44   | 347.5  | Miscellaneous Equipment                        | (     | 150                     | 150          | 100.00% |               |
| 45   | 348.5  | Other Tangible Plant                           | (     | 0                       | 0            | 100.00% | 0             |
| 46   |        | TOTAL DEPRECIATION EXPENSE                     | (     | 8,571                   | 8,571        |         | 8,571         |
| 47   |        | Composite U&U Rate (LESS) AMORTIZATION OF CIAC | (     | (3,108)                 | (3,108)      | 100.00% | (3,108)       |
|      |        | _  |       |                         |              |         |               |
| 48   |        | NET DEPRECIATION EXPENSE - WATER               |       |                         | 5,463        |         | 5,463         |
| 49   |        | Net Depr Expense Used & Useful                 | (     | )                       |              |         |               |

## Net Depreciation Expense - Water

## Florida Public Service Commission

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

Schedule: B-13
Page: 2 of 3
Preparer: Jack Schreyer

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

|      |         | (1)                              | (5)     | (6)<br>preciation Expe | (7)          | (8)      | (9)<br>Used & | (10)<br>Used & |
|------|---------|----------------------------------|---------|------------------------|--------------|----------|---------------|----------------|
|      |         | -                                | 2006    | Jiediation Expe        | Adjusted     | Used &   | Useful        | Useful         |
| Line |         |                                  | Year    | Utility                | Depreciation | Useful   |               | Change Over    |
| No.  |         | Account No. and Name             | Expense | Adjustments            | Expense      | %        | Expense       | Prior Year     |
| 1    | INITANG | IBLE PLANT                       | Expense | Aujustinents           | Expense      | 70       | Expense       | FIIUI Teal     |
| 2    | 301.1   | Organization                     | 14      | 0                      | 14           | 100.00%  | 14            | 0              |
| 3    | 301.1   | Franchises                       | 82      | 0                      | 82           | 100.00%  | 82            | 0              |
| 4    | 339.1   | Other Plant & Misc. Equipment    |         | 0                      | 0            | 100.00%  | 0             | 0              |
| 5    |         | E OF SUPPLY & PUMPING PLANT      | 0       | U                      | U            | 100.00%  | U             | U              |
| 6    | 303.2   | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 7    | 304.2   | Structures & Improvements        | 664     | 0                      | 664          | 100.00%  | 664           | 14             |
| 8    | 305.2   | Collect. & Impound Reservoirs    | 0       | 0                      | 004          | 100.00%  | 004           | 0              |
| 9    | 306.2   | •                                | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
|      |         | Lake, River & Other Intakes      |         | 0                      |              |          | 290           |                |
| 10   | 307.2   | Wells & Springs                  | 290     |                        | 290          | 100.00%  |               | (0)            |
| 11   | 308.2   | Infiltration Galleries & Tunnels | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 12   | 309.2   | Supply Mains                     | 623     | 0                      | 623          | 100.00%  | 623           | 29             |
| 13   | 310.2   | Power Generation Equipment       | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 14   | 311.2   | Pumping Equipment                | 382     | 0                      | 382          | 100.00%  | 382           | 0              |
| 15   | 339.2   | Other Plant & Misc. Equipment    | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 16   |         | TREATMENT PLANT                  | •       | 0                      | ^            | 400.000/ | 0             | 0              |
| 17   | 303.3   | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 18   | 304.3   | Structures & Improvements        | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 19   | 311.3   | Pumping Equipment                | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 20   | 320.3   | Water Treatment Equipment        | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 21   | 339.3   | Other Plant & Misc. Equipment    | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 22   |         | MISSION & DISTRIBUTION PLANT     |         |                        |              | 100 0001 |               | •              |
| 23   | 303.4   | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 24   | 304.4   | Structures & Improvements        | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 25   | 311.4   | Pumping Equipment                | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 26   | 330.4   | Distr. Reservoirs & Standpipes   | 270     | 0                      | 270          | 100.00%  | 270           | 0              |
| 27   | 331.4   | Transm. & Distribution Mains     | 2,929   | 0                      | 2,929        | 100.00%  | 2,929         | 225            |
| 28   | 333.4   | Services                         | 144     | 0                      | 144          | 100.00%  | 144           | 144            |
| 29   | 334.4   | Meters & Meter Installations     | 2,997   | 0                      | 2,997        | 100.00%  | 2,997         | 230            |
| 30   | 335.4   | Hydrants                         | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 31   | 336.4   | Backflow Prevention              | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 32   | 339.4   | Other Plant & Misc. Equipment    | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 33   |         | AL PLANT                         |         |                        |              |          |               |                |
| 34   | 303.5   | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 35   | 304.5   | Structures & Improvements        | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 36   | 340.5   | Office Furniture & Equipment     | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 37   | 340.51  | Computer Equipment               | 3,422   | 0                      | 3,422        | 100.00%  | 3,422         | 2,954          |
| 38   | 341.5   | Transportation Equipment         | 774     | 0                      | 774          | 100.00%  | 774           | 774            |
| 39   | 342.5   | Stores Equipment                 | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 40   | 343.5   | Tools, Shop & Garage Equipment   | 0       | 0                      | 0            | 100.00%  | 0             | (25)           |
| 41   | 344.5   | Laboratory Equipment             | 174     | 0                      | 174          | 100.00%  | 174           | (0)            |
| 42   | 345.5   | Power Operated Equipment         | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 43   | 346.5   | Communication Equipment          | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
|      | 347.5   | Miscellaneous Equipment          | 372     | 0                      | 372          | 100.00%  | 372           | 222            |
| 45   | 348.5   | Other Tangible Plant             | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 42   |         | TOTAL DEPRECIATION EXPENSE       | 13,137  | 0                      | 13,137       |          | 13,137        | 4,566          |
|      |         | Composite NU&U Rate              | /= ==-  | _                      |              | 100.00%  |               |                |
| 43   |         | (LESS) AMORTIZATION OF CIAC      | (3,202) | 0                      | (3,202)      |          | (3,202)       | ) (94)         |
| 44   |         | NET DEPRECIATION EXPENSE - WATER | 9,935   | 0                      | 9,935        |          | 9,935         | 4,472          |

## Net Depreciation Expense - Water

## Florida Public Service Commission

Palm Terrace
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   |      | (1)                                     | (5)     | (6)             | (7)     | (8)      | (9)<br>Used & | (10)<br>Used & |
|--|------|---|---------|-----------------|---------|----------|---------------|----------------|
| Line   |      | <del>-</del>                            |         | breciation Expe |         | Head &   |               |                |
| No.   Account No. and Name   Expense   Adjustments   Expense   Sc.   Expense   Prior Year  | Line |   |         | Litility        | •       |          |               |                |
| Intrinsignation  |      | Account No. and Name                    |         |                 | •       |          |               | -              |
| 2 301.1 Organization   |      |   | Ехрепас | Adjustificitis  | Lxpense | /0       | Lxbellae      | FIIOI Teal     |
| 3 302.1 Franchises   |      |   | 1/      | 0               | 1.1     | 100 00%  | 1/            | 0              |
| 3 39.1   Other Plant & Misc. Equipment   0   |      | 3                                       |         |                 |         |          |               | 0              |
| 5 SOURCE OF SUPPLY & PUMPING PLANT         0 0 0 100.00%         0 0 100.00%         0 0 7 304.2         Structures & Improvements         670 0 670 100.00%         676 100.00%         676 140.00%         676 143 100.00%         676 143 112 100.00%         676 144 112 112 112 112 112 112 112 112 112   |      |   |         |                 |         |          |               | 0              |
| 6 303.2 Land & Land Rights   |      |   | Ū       | Ü               | J       | 100.0070 | · ·           | J              |
| 7 304.2 Structures & Improvements 670 0 670 100.00% 670 1 8 305.2 Collect. & Impound Reservoirs 0 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |      |   | 0       | 0               | n       | 100.00%  | 0             | 0              |
| 8 305.2 Collect. & Impound Reservoirs 0 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |      |   |         |                 |         |          |               | 7              |
| 9 306.2 Lake, River & Other Intakes 0 0 0 100.00% 0 (0) 307.2 Wells & Springs 290 0 290 100.00% 290 (0) 308.2 Infiltration Galleries & Tunnels 0 0 0 100.00% 290 (0) 309.2 Supply Mains 766 0 766 100.00% 766 143 310.2 Power Generation Equipment 0 0 0 100.00% 0 0 14 311.2 Pumping Equipment 382 0 382 100.00% 382 0 15 339.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 16 WATER TREATMENT PLANT 7 700.3 Structures & Improvements 0 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 0 100.00%  |      |   |         |                 |         |          |               | 0              |
| 10 307.2   Wells & Springs   |      | •                                       |         |                 |         |          |               | 0              |
| 11 308.2   Infiltration Calleries & Tunnels  |      |   | -       |                 | _       |          |               | (0)            |
| 12   309.2   Supply Mains   766  |      | . •                                     |         |                 |         |          |               | 0              |
| 13   310.2   Power Generation Equipment   0  |      |   |         |                 |         |          |               | -              |
| 14   311.2   Pumping Equipment   |      | * * *                                   |         |                 |         |          |               | 0              |
| 15   339.2   Other Plant & Misc. Equipment   0   |      | • |         |                 |         |          |               | Ő              |
| 16 WATER TREATMENT PLANT 17 303.3 Land & Land Rights 0 0 0 100.00% 0 0 18 304.3 Structures & Improvements 0 0 0 100.00% 0 0 19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 20 320.3 Water Treatment Equipment 0 0 0 100.00% 0 0 21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 22 TRANSMISSION & DISTRIBUTION PLANT 33 303.4 Land & Land Rights 0 0 0 100.00% 0 0 24 304.4 Structures & Improvements 0 0 0 100.00% 0 0 25 311.4 Pumping Equipment 0 0 0 100.00% 0 0 26 330.4 Distr. Reservoirs & Standpipes 270 0 270 100.00% 270 0 27 331.4 Transm. & Distribution Mains 3,685 0 3,685 100.00% 3,685 756 28 333.4 Services 144 0 144 100.00% 144 0 29 334.4 Meters & Meter Installations 3,302 0 3,302 100.00% 3,302 30 30 35.4 Hydrants 0 0 0 100.00% 0 0 20 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 33 GENERAL PLANT 3 303.5 Land & Land Rights 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 9,551 0 9,551 100.00% 9,551 6,125 30 38 345.5 Transportation Equipment 1,160 0 1,160 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 1,160 0 1,160 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 1,160 0 1,160 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 0 100.00% 0 0 44 344.5 Miscellaneous Equipment 1,74 0 174 100.00% 174 (12 345.5 Power Operated Equipment 0 0 0 0 100.00% 0 0 0 43 346.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 0 0 0 0 100.00% 0 0 0 45 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 0 46 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |      |   |         |                 |         |          |               | 0              |
| 17 303.3 Land & Land Rights  |      | · · · · · · · · · · · · · · · · · · ·   | · ·     | J               | · ·     | 100.0070 | •             | Ū              |
| 18 304.3 Structures & Improvements 0 0 0 100.00% 0 0 0 100.00% 0 0 0 311.3 Pumping Equipment 0 0 0 0 100.00% 0 0 0 0 320.3 Water Treatment Equipment 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 |      |   | Λ       | 0               | Λ       | 100 00%  | 0             | 0              |
| 19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 100.00% 0 0 1 2320.3 Water Treatment Equipment 0 0 0 0 100.00% 0 0 0 1 2 339.3 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 0 0 1 2 1 339.3 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 0 0 1 2 303.4 Land & Land Rights 0 0 0 100.00% 0 0 0 1 2 303.4 Land & Land Rights 0 0 0 0 100.00% 0 0 0 1 2 304.4 Structures & Improvements 0 0 0 100.00% 0 0 0 1 2 304.4 Pumping Equipment 0 0 0 0 100.00% 0 0 0 1 2 3 3 1 4 Pumping Equipment 0 0 0 0 100.00% 0 0 0 1 2 3 3 1 4 Pumping Equipment 0 0 0 0 100.00% 0 0 0 0 1 3 3 1 4 Pumping Equipment 0 0 0 0 100.00% 0 0 0 0 1 3 3 1 4 Pumping Equipment 0 0 0 0 100.00% 0 0 0 0 1 3 3 1 4 Pumping Equipment 0 0 0 0 1 1 0 0.00% 0 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0  |      | <u> </u>                                |         |                 |         |          |               | Ő              |
| 20 320.3 Water Treatment Equipment 0 0 0 100.00% 0 0 0 120.00% 0 0 0 120.00% 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 120.00% 0 0 0 0 0 120.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |      | •                                       | _       | _               | -       |          |               | 0              |
| 21   339.3   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   0   100.00%   0   0   100.00%   0   0   100.00%   0   0   0   100.00%   0   0   0   100.00%   0   0   0   100.00%   0   0   0   0   100.00%   0   0   0   0   0   0   0   0   0   |      | , , ,                                   |         |                 |         |          |               | Ő              |
| TRANSMISSION & DISTRIBUTION PLANT  23 303.4 Land & Land Rights  0 0 0 100.00%  0 0 0 100.00%  0 0 0 100.00%  0 0 0 100.00%  25 311.4 Pumping Equipment  0 0 0 0 100.00%  26 330.4 Distr. Reservoirs & Standpipes  270 0 270 100.00%  270 100.00%  270 0 270 100.00%  270 0 270 100.00% |      | • •                                     | -       | _               |         |          |               | 0              |
| 23 303.4 Land & Land Rights 0 0 0 100.00% 0 0 24 304.4 Structures & Improvements 0 0 0 100.00% 0 0 25 311.4 Pumping Equipment 0 0 0 0 100.00% 0 0 26 330.4 Distr. Reservoirs & Standpipes 270 0 270 100.00% 270 0 27 331.4 Transm. & Distribution Mains 3,685 0 3,685 100.00% 3,685 756 28 333.4 Services 144 0 144 100.00% 144 0 29 334.4 Meters & Meter Installations 3,302 0 3,302 100.00% 3,302 30 30 335.4 Hydrants 0 0 0 0 100.00% 0 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 33 GENERAL PLANT 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 9,551 0 9,551 100.00% 9,551 6,126 38 341.5 Transportation Equipment 1,160 0 1,160 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 174 0 174 100.00% 1,160 381 344.5 Laboratory Equipment 174 0 174 100.00% 1,160 381 344.5 Communication Equipment 0 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 174 0 174 100.00% 174 ((114) 174 100.00% 174 ((114 |      |   | Ū       | ·               | v       |          | ŭ             | ŭ              |
| 24   304.4   Structures & Improvements   0   0   0   100.00%   0   0   0   0   0   0   0   0   0   |      |   | 0       | 0               | 0       | 100.00%  | 0             | 0              |
| 25 311.4 Pumping Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 24   | <u> </u>                                |         |                 |         |          |               | Ö              |
| 26 330.4 Distr. Reservoirs & Standpipes 270 0 270 100.00% 270 0 270 331.4 Transm. & Distribution Mains 3,685 0 3,685 100.00% 3,685 755 28 333.4 Services 144 0 144 100.00% 144 100.00% 144 0 29 334.4 Meters & Meter Installations 3,302 0 3,302 100.00% 3,302 30.3 335.4 Hydrants 0 0 0 0 100.00% 0 0 0 100.00% 0 0 0 133.3 4 Hydrants 0 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 25   | •                                       | _       |                 | -       |          |               | Ö              |
| 27       331.4       Transm. & Distribution Mains       3,685       0       3,685       100.00%       3,685       766         28       333.4       Services       144       0       144       100.00%       144       0         29       334.4       Meters & Meter Installations       3,302       0       3,302       100.00%       3,302       304         30       335.4       Hydrants       0       0       0       100.00%       0  | 26   |   | _       |                 |         |          |               | 0              |
| 28 333.4 Services 144 0 144 100.00% 144 00.00% 144 29 334.4 Meters & Meter Installations 3,302 0 3,302 100.00% 3,302 304 305 335.4 Hydrants 0 0 0 0 100.00% 0 0 0 336.4 Backflow Prevention 0 0 0 0 100.00% 0 0 0 339.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 27   | • •                                     |         |                 |         |          |               | 756            |
| 29       334.4       Meters & Meter Installations       3,302       0       3,302       100.00%       3,302       304         30       335.4       Hydrants       0       0       0       100.00%       0       0         31       336.4       Backflow Prevention       0       0       0       100.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0       0       100.00%       0       0         33       GENERAL PLANT       0       0       0       100.00%       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0   | 28   |   |         |                 |         |          |               | 0              |
| 30 335.4 Hydrants 31 336.4 Backflow Prevention 32 339.4 Other Plant & Misc. Equipment 33 GENERAL PLANT 34 303.5 Land & Land Rights 30 304.5 Structures & Improvements 30 340.5 Office Furniture & Equipment 30 340.5 I Computer Equipment 30 340.5 Transportation Equipment 30 340.5 Transportation Equipment 30 341.5 Transportation Equipment 30 342.5 Stores Equipment 30 0 0 1,160 100.00% 30 342.5 Stores Equipment 30 0 0 1,160 100.00% 31 342.5 Stores Equipment 32 342.5 Stores Equipment 33 342.5 Stores Equipment 34 343.5 Tools, Shop & Garage Equipment 35 344.5 Department 36 345.5 Power Operated Equipment 37 340.5 Communication Equipment 38 347.5 Miscellaneous Equipment 37 340.5 Other Tangible Plant 37 340.5 Other Tangible Plant 37 340.5 Other Tangible Plant 38 340.5 Other Tangible Plant 39 340.5 Other Tangible Plant 30 0 0 0 100.00% 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 29   | 334.4 Meters & Meter Installations      |         |                 |         |          |               | 304            |
| 31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 9,551 0 9,551 100.00% 9,551 6,129 38 341.5 Transportation Equipment 1,160 0 1,160 100.00% 1,160 387 39 342.5 Stores Equipment 0 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 174 0 174 100.00% 174 (0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 372 0 372 100.00% 372 0 45 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 0 47 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate (LESS) AMORTIZATION OF CIAC (3,974) 0 (3,974) (3,974) (772)  | 30   | 335.4 Hydrants                          |         |                 |         |          |               | 0              |
| 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 31   |   |         |                 |         |          |               | 0              |
| 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 9,551 0 9,551 100.00% 9,551 6,129 38 341.5 Transportation Equipment 1,160 0 1,160 100.00% 1,160 381 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 174 0 174 100.00% 174 (0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 372 0 372 100.00% 372 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 47 TOTAL DEPRECIATION EXPENSE 20,863 0 20,863 7,726  Composite NU&U Rate 100.00% 0 (3,974) (3,974) (772)   | 32   | 339.4 Other Plant & Misc. Equipment     |         |                 |         |          |               | 0              |
| 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 0 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 33   | GENERAL PLANT                           |         |                 |         |          |               |                |
| 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 34   | 303.5 Land & Land Rights                | 0       | 0               | 0       | 100.00%  | 0             | 0              |
| 36       340.5       Office Furniture & Equipment       0       0       0       100.00%       0       0         37       340.51       Computer Equipment       9,551       0       9,551       100.00%       9,551       6,129         38       341.5       Transportation Equipment       1,160       0       1,160       100.00%       1,160       387         39       342.5       Stores Equipment       0       0       0       100.00%       0       0         40       343.5       Tools, Shop & Garage Equipment       0       0       0       100.00%       0       0         41       344.5       Laboratory Equipment       174       0       174       100.00%       174       (0         42       346.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       347.5       Miscellaneous Equipment       372       0       372       100.00%       372       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE<br>Composite NU&U Rate       20,863       0       20,863<   | 35   |   |         |                 |         |          | 0             | 0              |
| 38       341.5       Transportation Equipment       1,160       0       1,160       100.00%       1,160       383         39       342.5       Stores Equipment       0       0       0       100.00%       0       0         40       343.5       Tools, Shop & Garage Equipment       0       0       0       100.00%       0       0         41       344.5       Laboratory Equipment       174       0       174       100.00%       174       (0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0       0         43       346.5       Communication Equipment       0       0       100.00%       0<   | 36   |   | 0       | 0               |         |          | 0             | 0              |
| 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 41 344.5 Laboratory Equipment 174 0 174 100.00% 174 (0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 372 0 372 100.00% 372 0 45 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 47 TOTAL DEPRECIATION EXPENSE 20,863 0 20,863 20,863 7,726 0 48 Composite NU&U Rate 100.00% 100.0 | 37   | 340.51 Computer Equipment               | 9,551   | 0               | 9,551   | 100.00%  | 9,551         | 6,129          |
| 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 38   |   | 1,160   | 0               | 1,160   | 100.00%  | 1,160         | 387            |
| 41       344.5       Laboratory Equipment       174       0       174       100.00%       174       (0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       372       0       372       100.00%       372       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       20,863       0       20,863       20,863       7,726         43       (LESS) AMORTIZATION OF CIAC       (3,974)       0       (3,974)       (3,974)       (3,974)       (3,974)   | 39   | 342.5 Stores Equipment                  | 0       | 0               |         | 100.00%  |               | 0              |
| 42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       372       0       372       100.00%       372       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE       20,863       0       20,863       20,863       7,726         Composite NU&U Rate       100.00%       0       (3,974)   | 40   | 343.5 Tools, Shop & Garage Equipment    | 0       | 0               | 0       | 100.00%  | 0             | 0              |
| 42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       372       0       372       100.00%       372       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       20,863       0       20,863       20,863       7,726         43       (LESS) AMORTIZATION OF CIAC       (3,974)       0       (3,974)       (3,974)       (3,974)       (3,974)  |      | , . ,                                   | 174     | 0               | 174     | 100.00%  | 174           | (0)            |
| 44     347.5     Miscellaneous Equipment     372     0     372     100.00%     372     0       45     348.5     Other Tangible Plant     0     0     0     100.00%     0     0       42     TOTAL DEPRECIATION EXPENSE Composite NU&U Rate     20,863     0     20,863     20,863     7,726       43     (LESS) AMORTIZATION OF CIAC     (3,974)     0     (3,974)     (3,974)     (3,974)     (772  |      |   | 0       | 0               | 0       | 100.00%  | 0             | `o´            |
| 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0  42 TOTAL DEPRECIATION EXPENSE 20,863 0 20,863 7,726  Composite NU&U Rate 100.00%  43 (LESS) AMORTIZATION OF CIAC (3,974) 0 (3,974) (3,974) (772   |      |   |         | 0               | 0       | 100.00%  | 0             | 0              |
| 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 (42 TOTAL DEPRECIATION EXPENSE 20,863 0 20,863 20,863 7,726 Composite NU&U Rate 100.00% (43,974) (3,974) (3,974) (772  |      |   | 372     | 0               | 372     | 100.00%  | 372           | 0              |
| Composite NU&U Rate 100.00% 43 (LESS) AMORTIZATION OF CIAC (3,974) 0 (3,974) (3,974) (772  | 45   | 348.5 Other Tangible Plant              | 0       | 0               | 0       | 100.00%  |               | 0              |
| Composite NU&U Rate 100.00% 43 (LESS) AMORTIZATION OF CIAC (3,974) 0 (3,974) (772  | 42   |   | 20,863  | 0               | 20,863  |          | 20,863        | 7,726          |
|  |      | · ·                                     |         |                 |         | 100.00%  |               |                |
| 44 NET DEPRECIATION EXPENSE - WATER 16,889 0 16,889 16,889 6,954   | 43   | (LESS) AMORTIZATION OF CIAC             | (3,974) | 0               | (3,974) |          | (3,974)       | (772)          |
|  | 44   | NET DEPRECIATION EXPENSE - WATER _      | 16,889  | 0               | 16,889  |          | 16,889        | 6,954          |

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-14
Page: 1 of 3
Preparer: Jack Schreyer

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

| _        | ⊏xplanat       | ion: Provide a schedule of test year non-used a<br>(1) | (5)         | preciation expe<br>(6)<br>preciation Expe | (7)                      | (8)                | (9)<br>Used &          |
|----------|----------------|--|-------------|---|--------------------------|--------------------|------------------------|
| Line     |                | _  | 2005<br>Per | Utility                                   | Adjusted<br>Depreciation | Used &<br>Useful   | Useful<br>Depreciation |
| No.      |                | Account No. and Name                                   | Books       | Adjustments                               | Expense                  | %                  | Expense                |
| 1        |                | IBLE PLANT   |             |   |                          |                    |                        |
| 2        | 351.1          | Organization   | 0           | 22  | 22                       | 100.00%            | 22                     |
| 3<br>4   | 352.1<br>389.1 | Franchises Other Plant & Misc. Equipment               | 0           | 72<br>0                                   | 72<br>0                  | 100.00%<br>100.00% | 72<br>0                |
| 5        |                | CTION PLANT  | U           | U   | U                        | 100.0076           | U                      |
| 6        | 353.2          | Land & Land Rights                                     | 0           | 0   | 0                        | 100.00%            | 0                      |
| 7        | 354.2          | Structures & Improvements                              | 0           | 1,666                                     | 1,666                    | 100.00%            | 1,666                  |
| 8        | 355.2          | Power Generation Equipment                             | 0           | 0   | 0                        | 100.00%            | 0                      |
| 9        | 360.2          | Collection Sewers - Force                              | 0           | 509                                       | 509                      | 100.00%            | 509                    |
| 10       | 361.2          | Collection Sewers - Gravity                            | 0           | 5,160                                     | 5,160                    | 100.00%            | 5,160                  |
| 11       | 362.2          | Special Collecting Structures                          | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 363.2<br>364.2 | Services to Customers Flow Measuring Devices           | 0           | 55<br>1,023                               | 55<br>1,023              | 100.00%<br>100.00% | 55<br>1,023            |
|          | 365.2          | Flow Measuring Installations                           | 0           | 1,023                                     | 1,023                    | 100.00%            | 7,023                  |
|          | 389.2          | Other Plant & Misc. Equipment                          | 0           | ő   | 0                        | 100.00%            | ő                      |
|          |                | M PUMPING PLANT  | ·           | •   | J                        |                    |                        |
| 17       | 353.3          | Land & Land Rights                                     | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 354.3          | Structures & Improvements                              | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 355.3          | Power Generation Equipment                             | 0           | _0  | 0                        | 100.00%            | 0                      |
|          | 370.3          | Receiving Wells  | 0           | 770                                       | 770                      | 100.00%            | 770                    |
| 21       | 371.3          | Pumping Equipment                                      | 0           | 3,044                                     | 3,044                    | 100.00%            | 3,044                  |
|          | 389.3          | Other Plant & Misc. Equipment JENT AND DISPOSAL PLANT  | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 353.4          | Land & Land Rights                                     | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 354.4          | Structures & Improvements                              | 0           | 101                                       | 101                      | 100.00%            | 101                    |
|          | 355.4          | Power Generation Equipment                             | ō           | 0   | 0                        | 100.00%            | 0                      |
| 27       | 380.4          | Treatment & Disposal Equipment                         | 0           | 10,893                                    | 10,893                   | 100.00%            | 10,893                 |
| 28       | 381.4          | Plant Sewers   | 0           | 116                                       | 116                      | 100.00%            | 116                    |
|          | 382.4          | Outfall Sewer Lines                                    | 0           | 0   | 0                        | 100.00%            | 0                      |
| 30       | 389.4          | Other Plant & Misc. Equipment                          | 0           | 0   | 0                        | 100.00%            | 0                      |
|          |                | MED WATER TREATMENT PLANT                              |             |   | •                        | 400.000/           | 0                      |
|          | 353.5<br>354.5 | Land & Land Rights Structures & Improvements           | 0           | 0   | 0                        | 100.00%<br>100.00% | 0                      |
|          | 355.5          | Power Generation Equipment                             | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 371.5          | Pumping Equipment                                      | 0           |   | 0                        | 100.00%            | 0                      |
|          | 374.5          | Reuse Distribution Reservoirs                          | 0           |   | 0                        | 100.00%            |                        |
| 37       | 380.5          | Treatment & Disposal Equipment                         | 0           | 1   | 1                        | 100.00%            | 1                      |
|          | 381.5          | Plant Sewers   | 0           | 0   | 0                        | 100.00%            | 0                      |
|          | 389.5          | Other Plant & Misc. Equipment                          | 0           | 0   | 0                        | 100.00%            | 0                      |
|          |                | MED WATER DISTRIBUTION PLANT                           | _           | •   |                          |                    | _                      |
|          | 352.6          | Franchises   | 0           |   | 0                        | 100.00%            |                        |
|          | 353.6<br>354.6 | Land & Land Rights Structures & Improvements           | 0           |   | 0                        | 100.00%<br>100.00% |                        |
|          | 355.6          | Power Generation Equipment                             | 0           | _   | 0                        | 100.00%            |                        |
|          | 366.6          | Reuse Services   | 0           |   | Ö                        | 100.00%            |                        |
| 46       | 367.6          | Reuse Meters & Meter Installations                     | ŏ           | _   | Ō                        | 100.00%            |                        |
| 47       | 371.6          | Pumping Equipment                                      | 0           | 13  | 13                       | 100.00%            |                        |
| 48       | 375.6          | Reuse Transmission & Distr. Sys.                       | 0           | 0   | 0                        | 100.00%            |                        |
| 49       | 389.6          | Other Plant & Misc. Equipment                          | 0           | 0   | 0                        | 100.00%            | 0                      |
| 50       |                | AL PLANT   | _           | ^   | _                        | 400.000            | •                      |
|          | 353.7<br>354.7 | Land & Land Rights Structures & Improvements           | 0           |   | 0                        | 100.00%<br>100.00% |                        |
|          | 394.7<br>390.7 | Office Furniture & Equipment                           | 0           |   | 0                        | 100.00%            |                        |
|          | 390.71         | Computer Equipment                                     | 0           |   | 407                      | 100.00%            |                        |
|          | 391.7          | Transportation Equipment                               | 0           |   | 0                        | 100.00%            |                        |
|          | 392.7          | Stores Equipment                                       | 0           |   | ō                        | 100.00%            |                        |
|          | 393.7          | Tools, Shop & Garage Equipment                         | 0           | 0   | 0                        | 100.00%            |                        |
|          | 394.7          | Laboratory Equipment                                   | 0           |   | 0                        | 100.00%            |                        |
|          | 395.7          | Power Operated Equipment                               | 0           |   | 0                        | 100.00%            |                        |
|          | 396.7          | Communication Equipment                                | 0           |   | 0                        | 100.00%            |                        |
| 61<br>62 |                | Miscellaneous Equipment                                | 0           |   | 0                        | 100.00%            |                        |
| 62       | 398.7          | Other Tangible Plant                                   | 0           | 0   | 0                        | 100.00%            | 0                      |
| 63       |                | TOTAL DEPRECIATION EXPENSE                             | 0           | 23,853                                    | 23,853                   |                    | 23,853                 |
|          |                | Composite NU&U Rate                                    | J           | 20,000                                    | 20,000                   | 100.00%            |                        |
| 64       |                | (LESS) AMORTIZATION OF CIAC                            | 0           | (17,564)                                  | (17,564)                 |                    | (17,564)               |
|          |                | NET DEPOSITION TO THE TOTAL TO THE                     |             |   |                          |                    |                        |
| 65       |                | NET DEPRECIATION EXPENSE - SEWER                       | 0           | <del></del>                               | 6,288                    |                    | 6,288                  |
| 66       |                | Net Depr Expense Used & Useful                         | 0           |   |                          |                    |                        |

#### Net Depreciation Expense - Sewer

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule: B-14 Page: Preparer: 2 of 3 Jack Schreyer

Schedule Year Ended: 12/31/2006 Preparer: Jack Schrelle Year Ended: 12/31/2006 Preparer: Jack Schrelle Year Ended: 12/31/2006 Preparer: Jack Schrelle Year Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

|      | CAPIGITOLI     | on: Provide a schedule of test year non-used (1)      | (5)              | (6)             | (7)          | (8)      | (9)<br>Used &    | (10)<br>Used & |
|------|----------------|---|------------------|-----------------|--------------|----------|------------------|----------------|
|      |                |   | 2006             | preciation Expe | Adjusted     | Used &   | Usea &<br>Useful | Useful         |
| Line |                |   | Year             | Utility         | Depreciation | Useful   |                  | Change Over    |
| No.  |                | Account No. and Name                                  | Expense          | Adjustments     | Expense      | %        | Expense          | Prior Year     |
| 1    | INTANG         | BLE PLANT   |                  | 7.10,000,000    | 27,00        |          | Linpoince        | 1,101,100,     |
| 2    | 351.1          | Organization  | 17               | 0               | 17           | 100.00%  | 17               | (6)            |
| 3    | 352.1          | Franchises  | 72               | 0               | 72           | 100.00%  | 72               | `o´            |
| 4    | 389.1          | Other Plant & Misc. Equipment                         | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 5    | COLLEC         | TION PLANT  |                  |                 |              |          |                  |                |
| 6    | 353.2          | Land & Land Rights                                    | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 7    | 354.2          | Structures & Improvements                             | 1,715            | 0               | 1,715        | 100.00%  | 1,715            | 49             |
| 8    | 355.2          | Power Generation Equipment                            | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 9    | 360.2          | Collection Sewers - Force                             | 833              | 0               | 833          | 100.00%  | 833              | 324            |
| 10   | 361.2          | Collection Sewers - Gravity                           | 5,398            | 0               | 5,398        | 100.00%  | 5,398            | 239            |
| 11   | 362.2          | Special Collecting Structures                         | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 12   |                | Services to Customers                                 | 55               | 0               | 55           | 100.00%  | 55               | 0              |
| 13   | 364.2          | Flow Measuring Devices                                | 1,754            | 0               | 1,754        | 100.00%  | 1,754            | 731            |
| 14   |                | Flow Measuring Installations                          | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 15   | 389.2          | Other Plant & Misc. Equipment                         | 0                | 0               | 0            | 100.00%  | 0                | 0              |
|      |                | PUMPING PLANT   | _                |                 | _            | 400 0004 | _                |                |
| 17   | 353.3          | Land & Land Rights                                    | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 18   | 354.3          | Structures & Improvements                             | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 19   | 355.3          | Power Generation Equipment                            | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 20   | 370.3          | Receiving Wells                                       | 565              | 0               | 565          | 100.00%  | 565              | (206)          |
| 21   | 371.3          | Pumping Equipment                                     | 3,044            | 0               | 3,044        | 100.00%  | 3,044            | 0              |
| 22   | 389.3          | Other Plant & Misc. Equipment #ENT AND DISPOSAL PLANT | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 23   |                |   | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 24   | 353.4<br>354.4 | Land & Land Rights Structures & Improvements          | 0<br><b>15</b> 2 | 0               | 0            | 100.00%  | 0<br>152         | 0<br>51        |
| 26   | 355.4          | Power Generation Equipment                            | 0                | 0               | 152<br>0     | 100.00%  | 0                | 0              |
| 27   | 380.4          | Treatment & Disposal Equipment                        | 10,972           | 0               | 10,972       | 100.00%  | 10,972           | 79             |
| 28   | 381.4          | Plant Sewers  | 297              | 0               | 297          | 100.00%  |                  | 180            |
| 29   | 382.4          | Outfall Sewer Lines                                   | 0                | 0               | 297          | 100.00%  | 237              | 0              |
| 30   | 389.4          | Other Plant & Misc. Equipment                         | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 31   |                | MED WATER TREATMENT PLANT                             | U                | Ū               | U            | 100.0070 | Ü                | Ū              |
| 32   | 353.5          | Land & Land Rights                                    | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 33   | 354.5          | Structures & Improvements                             | Ö                | Ō               | 0            | 100.00%  |                  | ő              |
| 34   | 355.5          | Power Generation Equipment                            | 0                | 0               | 0            | 100.00%  |                  | Ö              |
|      |                | Pumping Equipment                                     | ō                | Ō               | Ō            | 100.00%  |                  | Ō              |
| 36   | 374.5          | Reuse Distribution Reservoirs                         | 0                | Ō               | ō            | 100.00%  | ō                | Ō              |
| 37   | 380.5          | Treatment & Disposal Equipment                        | 8                | Ō               | 8            | 100.00%  | 8                | 6              |
| 38   | 381.5          | Plant Sewers  | Ō                | 0               | Ō            | 100.00%  | Ō                | 0              |
| 39   | 389.5          | Other Plant & Misc. Equipment                         | Ō                | 0               | ō            | 100.00%  | 0                | 0              |
| 40   |                | MED WATER DISTRIBUTION PLANT                          |                  |                 |              |          |                  |                |
| 41   | 352.6          | Franchises  | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 42   | 353.6          | Land & Land Rights                                    | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 43   | 354.6          | Structures & Improvements                             | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 44   | 355.6          | Power Generation Equipment                            | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 45   | 366.6          | Reuse Services  | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 46   | 367.6          | Reuse Meters & Meter Installations                    | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 47   | 371.6          | Pumping Equipment                                     | 17               | 0               | 17           | 100.00%  | 17               | 4              |
| 48   | 375.6          | Reuse Transmission & Distr. Sys.                      | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 49   | 389.6          | Other Plant & Misc. Equipment                         | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 50   |                | AL PLANT  |                  |                 |              |          |                  |                |
| 51   | 353.7          | Land & Land Rights                                    | 0                | 0               | 0            | 100.00%  |                  |                |
|      |                | Structures & Improvements                             | 0                | 0               | 0            | 100.00%  |                  |                |
| 53   |                | Office Furniture & Equipment                          | 24               | 0               | 24           | 100.00%  |                  |                |
| 54   |                | Computer Equipment                                    | 2,971            | 0               | 2,971        | 100.00%  |                  | 2,565          |
|      | 391.7          | Transportation Equipment                              | 0                | 0               | 0            | 100.00%  |                  | 0              |
| 56   | 392.7          | Stores Equipment                                      | 0                | 0               | 0            | 100.00%  |                  | 0              |
| 57   |                | Tools, Shop & Garage Equipment                        | 28               | 0               | 28           | 100.00%  |                  | 28             |
| 58   | 394.7          | Laboratory Equipment                                  | 116              | 0               | 116          | 100.00%  |                  | 116            |
| 59   |                | Power Operated Equipment                              | 0                | 0               | 0            | 100.00%  |                  |                |
| 60   | 396.7          | Communication Equipment                               | 0                | 0               | _0           | 100.00%  |                  |                |
| 61   | 397.7          | Miscellaneous Equipment                               | 74               | 0               | 74           | 100.00%  |                  |                |
| 62   | 398.7          | Other Tangible Plant                                  | 0                | 0               | 0            | 100.00%  | 0                | 0              |
| 0.0  |                | TOTAL DEDDECLATION EXPENSE                            | 00.441           |                 |              |          |                  |                |
| 63   |                | TOTAL DEPRECIATION EXPENSE                            | 28,111           | 0               | 28,111       | 400.000  | 28,111           | 4,258          |
|      |                | Composite NU&U Rate                                   | /47.044          |                 | /47 * * * *  | 100.00%  |                  | <b>^</b>       |
| 64   |                | (LESS) AMORTIZATION OF CIAC                           | (17,244)         | 0               | (17,244)     |          | (17,244          | ) 321          |
| 65   |                | NET DEPRECIATION EXPENSE - SEWER                      | 10,867           | 0               | 10,867       |          | 10,867           | 4,579          |
| 03   |                | THE TECHNION LAFEROL - SEWER                          | 10,607           |                 | 10,007       |          | 100,01           | 4,579          |

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

Jack Schreyer

Palm Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

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

|                 | Explanation: Provide a schedule of test year non-used a (1)            | (5)        | (6)<br>preciation Expe | (7)          | (8)                | (9)<br>Used & | (10)<br>Used & |
|-----------------|--|------------|------------------------|--------------|--------------------|---------------|----------------|
|                 | _  | 2007       |                        | Adjusted     | Used &             | Useful        | Useful         |
| Line            | A constant black and black   | Year       | Utility                | Depreciation | Useful             |               | Change Over    |
| <u>No.</u><br>1 | Account No. and Name INTANGIBLE PLANT                                  | Expense    | Adjustments            | Expense      | <u>%</u>           | Expense       | Prior Year     |
| 2               | 351.1 Organization   | 14         | 0                      | 14           | 100.00%            | 14            | (3)            |
| 3               | 352.1 Franchises   | 72         | 0                      | 72           | 100.00%            | 72            | o o            |
| 4               | 389.1 Other Plant & Misc. Equipment                                    | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 5               | COLLECTION PLANT   |            |                        |              |                    |               |                |
| 6               | 353.2 Land & Land Rights   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 7<br>8          | 354.2 Structures & Improvements<br>355.2 Power Generation Equipment    | 2,324      | 0                      | 2,324        | 100.00%            | 2,324         | 609            |
| 9               | 360.2 Collection Sewers - Force  | 0<br>2,428 | 0                      | 0<br>2,428   | 100.00%<br>100.00% | 0<br>2,428    | 0<br>1,595     |
| 10              | 361.2 Collection Sewers - Gravity                                      | 9,859      | ő                      | 9,859        | 100.00%            | 9,859         | 4,461          |
| 11              | 362.2 Special Collecting Structures                                    | 0,000      | 0                      | 0,000        | 100.00%            | 0             | 0              |
| 12              | 363.2 Services to Customers  | 55         | 0                      | 55           | 100.00%            | 55            | 0              |
| 13              | 364.2 Flow Measuring Devices   | 146        | 0                      | 146          | 100.00%            | 146           | (1,607)        |
| 14              | · ·  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 15              | 389.2 Other Plant & Misc. Equipment                                    | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 16<br>17        | SYSTEM PUMPING PLANT<br>353.3 Land & Land Rights                       | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 18              | 354.3 Structures & Improvements  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 19              | 355.3 Power Generation Equipment                                       | 0          | Ö                      | Ö            | 100.00%            | 0             | 0              |
| 20              | 370.3 Receiving Wells  | 462        | 0                      | 462          | 100.00%            | 462           | (103)          |
| 21              | 371.3 Pumping Equipment  | 3,307      | 0                      | 3,307        | 100.00%            | 3,307         | 263            |
| 22              | 389.3 Other Plant & Misc. Equipment                                    | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 23              | TREATMENT AND DISPOSAL PLANT   | •          |                        | •            | 400.000            |               | •              |
| 24<br>25        | 353.4 Land & Land Rights<br>354.4 Structures & Improvements            | 0<br>152   | 0                      | 0<br>152     | 100.00%<br>100.00% | 0<br>152      | 0<br>(0)       |
| 26              | 355.4 Power Generation Equipment                                       | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 27              | 380.4 Treatment & Disposal Equipment                                   | 13,453     | ő                      | 13,453       | 100.00%            | 13,453        | 2,481          |
| 28              | 381.4 Plant Sewers   | 2,282      | 0                      | 2,282        | 100.00%            | 2,282         | 1,986          |
| 29              | 382.4 Outfall Sewer Lines  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 30              | 389.4 Other Plant & Misc. Equipment                                    | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 31              | RECLAIMED WATER TREATMENT PLANT 353.5 Land & Land Rights               | 0          | 0                      | 0            | 400.000/           | ^             | ^              |
| 32<br>33        |  | 0          | 0                      | 0            | 100.00%<br>100.00% | 0             | 0              |
| 34              | 355.5 Power Generation Equipment                                       | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 35              | 371.5 Pumping Equipment  | 0          | 0                      | Ö            | 100.00%            | 0             | Ö              |
| 36              | 374.5 Reuse Distribution Reservoirs                                    | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
|                 | 380.5 Treatment & Disposal Equipment                                   | 8          | 0                      | 8            | 100.00%            | 8             | (0)            |
| 38              | 381.5 Plant Sewers   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 39<br>40        | 389.5 Other Plant & Misc. Equipment RECLAIMED WATER DISTRIBUTION PLANT | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 41              | 352.6 Franchises   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
|                 | 353.6 Land & Land Rights   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 43              | 354.6 Structures & Improvements  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 44              | 355.6 Power Generation Equipment                                       | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 45              | 366.6 Reuse Services   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 46<br>47        | 367.6 Reuse Meters & Meter Installations 371.6 Pumping Equipment       | 0<br>17    | 0                      | 0            | 100.00%            | 0             | 0              |
| 48              | 375.6 Reuse Transmission & Distr. Sys.                                 | 0          | 0                      | 17<br>0      | 100.00%<br>100.00% | 17<br>0       | (0)<br>0       |
| 49              | 389.6 Other Plant & Misc. Equipment                                    | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 50              | GENERAL PLANT  | Ŭ          | v                      | J            |                    | J             | J              |
| 51              | 353.7 Land & Land Rights   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
|                 | 354.7 Structures & Improvements  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 53<br>54        | 390.7 Office Furniture & Equipment<br>390.71 Computer Equipment        | 36         | 0                      | 36           | 100.00%            | 36            | 12             |
| 55              | 391.7 Transportation Equipment   | 8,292<br>0 | 0                      | 8,292<br>0   | 100.00%            | 8,292<br>0    | 5,321          |
| 56              | 392.7 Stores Equipment   | 0          | 0                      | 0            | 100.00%<br>100.00% | 0             | 0              |
| 57              | 393.7 Tools, Shop & Garage Equipment                                   | 338        | Ō                      | 338          | 100.00%            | 338           | 309            |
| 58              | 394.7 Laboratory Equipment   | 174        | 0                      | 174          | 100.00%            | 174           | 58             |
| 59              | 395.7 Power Operated Equipment   | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 60              | 396.7 Communication Equipment  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 61              | 397.7 Miscellaneous Equipment<br>398.7 Other Tangible Plant            | 779        | 0                      | 779          | 100.00%            | 779           | 705            |
| 62              | 550.7 Other ranging Flant  | 0          | 0                      | 0            | 100.00%            | 0             | 0              |
| 63              | TOTAL DEPRECIATION EXPENSE   | 44,197     | 0                      | 44.197       |                    | 44,197        | 16,087         |
|                 | Composite NU&U Rate  | ,          | v                      | ,            | 100.00%            | 77,137        | ,0,007         |
| 64              | (LESS) AMORTIZATION OF CIAC  | (15,612)   | 0                      | (15,612)     |                    | (15,612)      | 1,631          |
| 25              | NET DEDDECIATION EXPENSE SEMENT  | 20.505     |                        | 00.505       |                    | 60.50-        |                |
| 65              | NET DEPRECIATION EXPENSE - SEWER                                       | 28,585     | 0                      | 28,585       |                    | 28,585        | 17,718         |

#### Taxes Other Than Income

## Florida Public Service Commission

Palm Terrace 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<br>No.          | (1)<br>Description  | (2)<br>Regulatory<br>Assessment<br>Fees (RAFs)<br>4.50% | (3) Payroll Taxes 8.28% | (4) Real Estate & Personal Property on U&U | (5)<br>Other | (6)<br>Total                   | (7) Supporting Schedules |
|----------------------|---|---|-------------------------|--|--------------|--------------------------------|--------------------------|
| Wate                 |   |   |                         | -  |              |                                |                          |
| 1                    | Test Year (2005) Per Books  | 14,812  | 2,275                   | 3,627                                      |              | 20,714                         | B-4, B-5, A-5            |
| 2<br>3<br>4<br>5     | Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.00 Total Test Year Adjustments   | %   | 0                       | 0  | 0            | 0<br>0                         | B5                       |
| 6                    | Adjusted Test Year (2005)   | 14,812  | 2,275                   | 3,627                                      | 0            | 20,714                         | •                        |
| 7<br>8<br>9<br>10    | Adjustments to Intermed. Year (Explain<br>RAF Adjustment<br>Payroll Tax Adjustment<br>Plant in Service Adjustment | 336   | (1,017)                 | (2,109)                                    |              | 336<br>(1,017)<br>(2,109)      |                          |
| 11                   | Non-U&U Adjustment @ 0.00   | %   | <del></del>             | 0  |              | 0                              | _                        |
| 12                   | Total 2006 Adjustments  | 336   | (1,017)                 | (2,109)                                    | 0_           | (2,791)                        |                          |
| 13                   | Adjusted Intermed. Year (2006)  | 15,148  | 1,258                   | 1,518                                      | 0            | 17,924                         |                          |
| 14<br>15<br>16<br>17 | Adjustments to Projected Rate Year (E. RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment          | 0   | 3,448                   | 2,003                                      |              | 0<br>3,448<br>2,003            | E-13<br>B-5<br>A-5       |
| 18<br>19             | Non-U&U Adjustment @ 0.00 Total 2007 Adjustments  | %0  | 3,448                   | 2,003                                      |              | 0<br>5,451                     |                          |
| 20                   | Adjusted Projected Rate Year (2007)   | 15,148  | 4,706                   | 3,521                                      | 0            | 23,374                         | -                        |
| 21                   | RAFs Assoc. with Revenue Increase   | 11,823  | .,                      | 0,02                                       | v            | 11,823                         | B-3                      |
| 22                   | Total Projected Rate Year (2007)  | 26,971  | 4,706                   | 3,521                                      | 0            | 35,197                         | •                        |
| Sewe                 | or .  |   |                         |  |              |                                |                          |
| 23                   | Test Year (2005) Per Books  | 17,892  | 2,370                   | 13,355                                     |              | 33,617                         | B-4, B-6, A-6            |
| 24<br>25<br>26       | Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.00                               | %   | 0                       | 0  |              | 0                              | B-6                      |
| 27                   | Total Test Year Adjustments   | 0   | 0                       | 0  | 0            | 0                              | •                        |
| 28<br>29             | Adjusted Test Year (2005) Adjustments to Intermed. Year (Explain  | 17,892  | 2,370                   | 13,355                                     | 0            | 33,617                         |                          |
| 30<br>31<br>32<br>33 | RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 0.00                       |   | (1,267)                 | (7,766)<br>0                               |              | 209<br>(1,267)<br>(7,766)<br>0 |                          |
| 34                   | Total 2006 Adjustments  | 209   | (1,267)                 | (7,766)                                    | 0            | (8,823)                        | •                        |
| 35                   | Adjusted Intermed. Year (2006)  | 18,102  | 1,103                   | 5,589                                      | 0            | 24,794                         |                          |
| 36<br>37<br>38       | Adjustments to Projected Rate Year (E) RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment          | oplain)<br>0  | 1,098                   | 7,374                                      |              | 0<br>1,098<br>7,374            | E-2<br>B-6<br>A-6        |
| 39                   |   | %   |                         | 0  |              | 0                              |                          |
| 39<br>40             | Non-U&U Adjustment @ 0.009  | , o   |                         |  |              |                                | •                        |
| 39                   | Total 2007 Adjustments  | 0   | 1,098                   | 7,374                                      | 0            | 8,471                          | •                        |
| 39<br>40             |   |   | 1,098<br>2,201          | 7,374<br>12,963                            | 0            | 8,471<br>33,265<br>(142)       | В-3                      |

Recap Schedules: B-1, B-2

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

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# Palm Terrace TAX SCHEDULES

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

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

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

Schedule: C-1 Page: 1 of 1

Preparer: Jack Schreyer

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

|      | (1)                          | (2)<br>2005 | (3)<br>2005 | (4)<br>2005 | (5)<br>2006 | (6)<br>2006 | (7)<br>2007 | (8)<br>2007 |            |
|------|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|
| Line | <b>:</b>                     | Year End    | Utility     | Year End    | Utility     | Year End    | Utility     | Year End    | Supporting |
| No.  | Description                  | Per Books   | Adjustments | Adjusted    | Adjustments | Adjusted    | Adjustments | Adjusted    | Schedules  |
| Wat  | er                           |             |             |             |             |             |             |             | •          |
| 1    | Current Tax Expense          | (46,289)    | (8,674)     | (54,964)    | 17,844      | (37,120)    | (46,327)    | (83,447)    | C-2        |
| 2    | Deferred Income Tax Expense  | 0           | 1,691       | 1,691       | (1,028)     | 663         | ` o´        | 663         | 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     | (46,289)    | (6,983)     | (53,273)    | 16,816      | (36,456)    | (46,327)    | (82,783)    |            |
| Sew  | er                           |             |             |             |             |             |             |             |            |
| 7    | Current Tax Expense          | 60,169      | (11,856)    | 48,313      | 23,464      | 71,777      | (37,556)    | 34,221      | C-2        |
| 8    | Deferred Income Tax Expense  | 0           | 3,713       | 3,713       | (2,256)     | 1,456       | ` o´        | 1,456       | C-5        |
| 9    | ITC Realized This Year       | 0           | 0           | 0           | ) O         | 0           | 0           | 0           | C-7        |
| 10   | ITC Amortization             | 0           | 0           | 0           | 0           | 0           | 0           | 0           | C-7        |
| 11   | Less: Parent Debt Adjustment | 0           | 0           | 0           | 0           | 0           | 0           | 0           | C-8        |
| 12   | Total Income Tax Expense     | 60,169      | (8,143)     | 52,026      | 21,208      | 73,234      | (37,556)    | 35,678      |            |

Recap Scheds: B-1, B-2

#### State and Federal Income Tax Calculation - Current

#### Florida Public Service Commission

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

Schedule: C-2
Page: 1 of 3
Preparer: Jack Schreyer

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

|               | (1)   | (2)                   | (3)<br>Water        | (4)                  | (5)                   | (6)<br>Sewer        | (7)                  | (8)                     |
|---------------|---|-----------------------|---------------------|----------------------|-----------------------|---------------------|----------------------|-------------------------|
| Line<br>No.   | Description   | 12/31/05<br>Per Books | 2005<br>Adjustments | 12/31/05<br>Adjusted | 12/31/05<br>Per Books | 2005<br>Adjustments | 12/31/05<br>Adjusted | Supporting<br>Schedules |
| 1 2           | Taxable Operating Income before Interest Less: Interest Charges | (119,998)<br>0        | (17,525)<br>(4,555) | (137,523)<br>(4,555) | 156,872<br>0          | (22,198)<br>(8,537) | 134,674<br>(8,537)   | B-1, B-2<br>C-3         |
| 3             | Taxable Income  | (119,998)             | (22,081)            | (142,079)            | 156,872               | (30,734)            | 126,138              |                         |
| 4<br>5<br>6   | Schedule M Adjustments Permanent Differences Timing Differences | 0                     | 0<br>4,384          | 0<br>4,384_          | 9,625                 | 0                   | 0<br>9,625           | C-4<br>C-5              |
| 7             | Total Schedule M Adjustments                                    | 0                     | 4,384               | 4,384                | 9,625                 | 0                   | 9,625                |                         |
| 8             | Taxable Income Before State Taxes                               | (119,998)             | (26,464)            | (146,462)            | 147,247               | (30,734)            | 116,513              |                         |
| 9<br>10<br>11 | State Tax Rate  | 5.5%                  | 5.5%                | 5.5%                 | 5.5%                  | 5.5%                | 5.5%                 |                         |
| 12            | State Income Taxes  | (6,600)               | (1,456)             | (8,055)              | 8,099                 | (1,690)             | 6,408                |                         |
| 13            | Federal Taxable Income  | (113,398)             | (20,625)            | (134,023)            | 148,773               | (29,044)            | 119,729              |                         |
| 14<br>15      | Federal Tax Rate<br>Federal Income Taxes                        | 35.0%<br>(39,689)     | 35.0%<br>(7,219)    | 35.0%<br>(46,908)    | 35.0%<br>52,071       | 35.0%<br>(10,165)   | 35.0%<br>41,905      |                         |
| 16            | Less: Investment Tax Credit Realized This Year                  | 0                     | 0                   | 0                    | 0                     | 0                   | 0                    | C-7                     |
| 17            | Current Federal Income Taxes                                    | (39,689)              | (7,219)             | (46,908)             | 52,071                | (10,165)            | 41,905               |                         |
| 18            | Summary:  |                       |                     |                      |                       |                     |                      |                         |
| 19            | Current State Income Tax  | (6,600)               | (1,456)             | (8,055)              | 8,099                 | (1,690)             | 6,408                |                         |
| 20            | Current Federal Income Tax                                      | (39,689)              | (7,219)             | (46,908)             | 52,071                | (10,165)            | 41,905               |                         |
| 21            | Total Current Income Tax Expense (To C-1)                       | (46,289)              | (8,674)             | (54,964)             | 60,169                | (11,856)            | 48,313               |                         |

# State and Federal Income Tax Calculation - Current

#### Florida Public Service Commission

Palm Terrace
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.

|               | (1)  | (2)       | (3)<br>Water | (4)      | (5)      | (6)<br>Sewer | (7)      | (8)        |
|---------------|--|-----------|--------------|----------|----------|--------------|----------|------------|
| Line          |  | 12/31/05  | 2006         | 12/31/06 | 12/31/05 | 2006         | 12/31/06 | Supporting |
| <u>No.</u>    | Description                                    | Adjusted  | Adjustments  | Adjusted | Adjusted | Adjustments  | Adjusted | Schedules  |
| 1             | Taxable Operating Income before Interest       | (137,523) | 46,728       | (90,795) | 134,674  | 58,849       | 193,523  | B-1, B-2   |
| 2             | Less: Interest Charges                         | (4,555)   | (717)        | (5,273)  | (8,537)  | 1,436        | (7,101)  | C-3        |
| 3             | Taxable Income                                 | (142,079) | 46,010       | (96,068) | 126,138  | 60,285       | 186,422  |            |
| 4             | Schedule M Adjustments                         |           |              |          |          |              |          |            |
| 5             | Permanent Differences                          | 0         | 0            | 0        | 0        | 0            | 0        | C-4        |
| 6             | Timing Differences                             | 4,384     | (2,664)      | 1,720    | 9,625    | (5,849)      | 3,776    | C-5        |
| 7             | Total Schedule M Adjustments                   | 4,384     | (2,664)      | 1,720    | 9,625    | (5,849)      | 3,776    |            |
| 8             | Taxable Income Before State Taxes              | (146,462) | 48,675       | (97,788) | 116,513  | 66,134       | 182,647  |            |
| 9<br>10<br>11 | State Tax Rate                                 | 5.5%      | 5.5%         | 5.5%     | 5.5%     | 5.5%         | 5.5%     |            |
| 12            | State Income Taxes                             | (8,055)   | 2,677        | (5,378)  | 6,408    | 3,637        | 10,046   |            |
| 13            | Federal Taxable Income                         | (134,023) | 43,333       | (90,690) | 119,729  | 56,647       | 176,377  |            |
| 14            | Federal Tax Rate                               | 35.0%     | 35.0%        | 35.0%    | 35.0%    | 35.0%        | 35.0%    |            |
| 15            | Federal Income Taxes                           | (46,908)  | 15,167       | (31,741) | 41,905   | 19,827       | 61,732   |            |
| 16            | Less: Investment Tax Credit Realized This Year | 0         | 0            | 0        | 0        | 0            | 0        | C-7        |
| 17            | Current Federal Income Taxes                   | (46,908)  | 15,167       | (31,741) | 41,905   | 19,827       | 61,732   |            |
| 18            | Summary:                                       |           |              |          |          |              |          |            |
| 19            | Current State Income Tax                       | (8,055)   | 2,677        | (5,378)  | 6,408    | 3,637        | 10,046   |            |
| 20            | Current Federal Income Tax                     | (46,908)  | 15,167       | (31,741) | 41,905   | 19,827       | 61,732   |            |
| 21            | Total Current Income Tax Expense (To C-1)      | (54,964)  | 17,844       | (37,120) | 48,313   | 23,464       | 71,777   |            |

#### State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Palm Terrace
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.

|                      | (1)  | (2)      | (3)<br>Water | (4)       | (5)      | (6)<br>Sewer | (7)      | (8)         |
|----------------------|--|----------|--------------|-----------|----------|--------------|----------|-------------|
| Line                 |  | 12/31/06 | 2007         | 12/31/07  | 12/31/06 | 2007         | 12/31/07 | Supporting  |
| No.                  | Description                                    | Adjusted | Adjustments  | Adjusted  | Adjusted | Adjustments  | Adjusted | Schedules   |
| 1                    | Taxable Operating Income before Interest       | (90,795) | (118,131)    | (208,926) | 193,523  | (89,897)     | 103,626  | B-1, B-2    |
| 2                    | Less: Interest Charges                         | (5,273)  | (1,965)      | (7,238)   | (7,101)  | (7,462)      | (14,563) | C-3         |
| 3                    | Taxable Income                                 | (96,068) | (120,096)    | (216,164) | 186,422  | (97,359)     | 89,063   |             |
| 4                    | Schedule M Adjustments                         |          |              |           |          |              |          |             |
| 5                    | Permanent Differences                          | 0        | 0            | 0         | 0        | 0            | 0        | C-4         |
| 6                    | Timing Differences                             | 1,720    | 0            | 1,720     | 3,776    | 0            | 3,776    | <b>C-</b> 5 |
| 7                    | Total Schedule M Adjustments                   | 1,720    | 0            | 1,720     | 3,776    | 0            | 3,776    |             |
| 8                    | Taxable Income Before State Taxes              | (97,788) | (120,096)    | (217,883) | 182,647  | (97,359)     | 85,288   |             |
| 9<br>10<br><b>11</b> | State Tax Rate                                 | 5.5%     | 5.5%         | 5.5%      | 5.5%     | 5.5%         | 5.5%     |             |
| 12                   | State Income Taxes                             | (5,378)  | (6,605)      | (11,984)  | 10,046   | (5,355)      | 4,691    |             |
| 13                   | Federal Taxable Income                         | (90,690) | (113,490)    | (204,180) | 176,377  | (92,004)     | 84,373   |             |
| 14                   | Federal Tax Rate                               | 35.0%    | 35.0%        | 35.0%     | 35.0%    | 35.0%        | 35.0%    |             |
| 15                   | Federal Income Taxes                           | (31,741) | (39,722)     | (71,463)  | 61,732   | (32,201)     | 29,530   |             |
| 16                   | Less: Investment Tax Credit Realized This Year | 0        | 0 .          | 0         | 0        | 0            | 0        | C-7         |
| 17                   | Current Federal Income Taxes                   | (31,741) | (39,722)     | (71,463)  | 61,732   | (32,201)     | 29,530   |             |
| 18                   | Summary:                                       |          |              |           |          |              |          |             |
| 19                   | Current State Income Tax                       | (5,378)  | (6,605)      | (11,984)  | 10,046   | (5,355)      | 4,691    |             |
| 20                   | Current Federal Income Tax                     | (31,741) | (39,722)     | (71,463)  | 61,732   | (32,201)     | 29,530   |             |
| 21                   | Total Current Income Tax Expense (To C-1)      | (37,120) | (46,327)     | (83,447)  | 71,777   | (37,556)     | 34,221   |             |

## Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Palm Terrace
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.

|      | (1)                            | (2)       | (3)<br>Water | (4)      |       | (5)       | (6)<br>Sewer | (7)      | (8)        |
|------|--------------------------------|-----------|--------------|----------|-------|-----------|--------------|----------|------------|
| Line |                                | 2005      | 2005         | 2005     | -     | 2005      | 2005         | 2005     | Supporting |
| No.  | Description                    | Per Books | Adjustments  | Adjusted |       | Per Books | Adjustments  | Adjusted | Schedules  |
| 1    | Interest on Long-Term Debt     | 0         | 4,294        | 4,294    | Note* | 0         | 8,275        | 8,275    | Note*      |
| 2    | Amortization of Debt Premium,  | 0         | 0            | 0        |       | 0         | 0            | 0        |            |
|      | Discount and Expense Net       |           |              |          |       |           |              |          |            |
| 3    | Interest on Short-Term Debt    | 0         | 0            | 0        | Note* | 0         | 0            | 0        | Note*      |
| 4    | Other Interest Expense         | 0         | 262          | 262      |       | 0         | 262          | 262      |            |
| 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         | 4,555        | 4,555    | -     | 0         | 8,537        | 8,537    | -          |

| DNL, | Y for Option 2 Companies (s | see Sch. C-7) | )     | Water      |          |           |        | Sewer |           |          |           |
|------|-----------------------------|---------------|-------|------------|----------|-----------|--------|-------|-----------|----------|-----------|
|      |                             |               |       |            | Total    | Debt Only | •      |       |           | Total    | Debt Only |
|      |                             |               |       |            | Weighted | Weighted  |        |       |           | Weighted | Weighted  |
|      | Balances From Sch. D-1      | Amount        | Ratio | Cost       | Cost     | Cost      | Amount | Ratio | Cost      | Cost     | Cost      |
| 8    | Long-Term Debt              |               |       |            |          |           |        |       |           |          |           |
| 9    | Short-Term Debt             |               |       | Not Applic | able     | ĺ         |        |       | Not Appli | cable    |           |
| 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 Lir | ne 6)         |       | _          |          |           |        |       | _         |          |           |

| * Note: Calculations for utility adjusted interest: |         |       |         |       |
|---|---------|-------|---------|-------|
| • •   | Water   |       | Sewer   |       |
| Rate Base (Sch. A-1, A-2)                           | 229,772 |       | 389,523 |       |
| Weighted Cost of Long Term Debt (D-1)               | 1.87%   | 4,294 | 2.12%   | 8,275 |
| Weighted Cost of Short Term Debt (D-1)              | 0.00%   | 00    | 0.00%   | 0     |
| Adjusted Interest on Debt                           |         | 4,294 |         | 8,275 |

#### Schedule of Interest in Tax Expense Calculation

Adjusted Interest on Debt

#### Florida Public Service Commission

Palm Terrace 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.

|      | (1)                            | (2)      | (3)<br>Water | (4)      |          | (5)      | (6)<br>Sewer | (7)      | (8)           |
|------|--------------------------------|----------|--------------|----------|----------|----------|--------------|----------|---------------|
| Line |                                | 2005     | 2006         | 2006     | •        | 2005     | 2006         | 2006     | Supporting    |
| No.  | Description                    | Adjusted | Adjustments  | Adjusted |          | Adjusted | Adjustments  | Adjusted | Schedules     |
| 1    | Interest on Long-Term Debt     | 4,294    | 717          | 5,011    | Note*    | 8,275    | 919          | 9,194    | Note*         |
| 2    | Amortization of Debt Premium,  | 0        | 0            | 0        |          | 0        | 0            | 0        |               |
|      | Discount and Expense Net       |          |              |          |          |          |              |          |               |
| 3    | Interest on Short-Term Debt    | 0        | (0)          | 0        | Note*    | 0        | (0)          | 0        | Note*         |
| 4    | Other Interest Expense         | 262      | 0            | 262      |          | 262      | 0            | 262      |               |
| 5    | Less: AFUDC                    | 0        | 0            | 0        |          | 0        | (2,355)      | (2,355   | )             |
| 6    | ITC Interest Synchronization   | 0        | 0            | 0        |          | 0        | 0            | 0        | C-7           |
| 7    | Total Used For Tax Calculation | 4,555    | 717          | 5,273    | <b>-</b> | 8,537    | (1,436)      | 7,101    | <b>-</b><br>- |

| ONL                | Y for Option 2 Companies (s   | ee Sch. C-7) | )     | Water       | _                | _                | _      | Sewer_ | _         |                  |                  |
|--------------------|---|--------------|-------|-------------|------------------|------------------|--------|--------|-----------|------------------|------------------|
|                    |   |              |       | <del></del> | Total            | Debt Only        |        |        |           | Total            | Debt Only        |
|                    | Balances From Sch. D-1  | Amount       | Ratio | Cost        | Weighted<br>Cost | Weighted<br>Cost | Amount | Ratio_ | Cost      | Weighted<br>Cost | Weighted<br>Cost |
| 8<br>9<br>10<br>11 | Long-Term Debt<br>Short-Term Debt<br>Preferred Stock<br>Common Equity         | _ 1000       |       | Not Applic  | able             |                  |        |        | Not Appli | cable            |                  |
| 12                 | Total   | <del></del>  |       | =           |                  |                  |        |        | =         |                  | _                |
| 13<br>14           | ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line) |              |       | _           |                  |                  | -      |        | -         |                  |                  |

5,011

| * Note: Calculations for utility adjusted interest: |         |       |         |      |
|---|---------|-------|---------|------|
| • •   | Water   |       | Sewer   |      |
| Rate Base (Sch. A-1, A-2)                           | 268,164 |       | 432,784 |      |
| Weighted Cost of Long Term Debt (D-1)               | 1.81%   | 5,011 | 2.08%   | 9,19 |
| Weighted Cost of Short Term Debt (D-1)              | 0.00%   | 0     | 0.00%   |      |
|   |         |       |         |      |

#### Schedule of Interest in Tax Expense Calculation

#### Florida Public Service Commission

Palm Terrace
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)  | (2)      | (3)<br>Water | (4)      |       | (5)      | (6)<br>Sewer | (7)      | (8)        |
|------|--|----------|--------------|----------|-------|----------|--------------|----------|------------|
| Line |  | 2006     | 2007         | 2007     | •     | 2006     | 2007         | 2007     | Supporting |
| No.  | Description  | Adjusted | Adjustments  | Adjusted |       | Adjusted | Adjustments  | Adjusted | Schedules  |
| 1    | Interest on Long-Term Debt                             | 5,011    | 2,227        | 7,238    | Note* | 9,194    | 9,638        | 18,832   | 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                                 | 262      | 0            | 262      |       | 262      | 0            | 262      |            |
| 5    | Less: AFUDC  | 0        | 0            | 0        |       | (2,355)  | (2,176)      | (4,531)  | t          |
| 6    | ITC Interest Synchronization                           | 0        | 0            | 0        |       | ` o′     | ) o          | ) o      | C-7        |
| 7    | Total Used For Tax Calculation                         | 5,273    | 2,227        | 7,499    | -     | 7,101    | 7,462        | 14,563   | -          |

|                    | ulation of ITC Interest Synch<br>Y for Option 2 Companies (s                      |                |       | Water  |                           |                               |   | Sewer |               |                           |                               |
|--------------------|---|----------------|-------|--------|---------------------------|-------------------------------|---|-------|---------------|---------------------------|-------------------------------|
|                    | Balances From Sch. D-1  | Amount         | Ratio | Cost   | Total<br>Weighted<br>Cost | Debt Only<br>Weighted<br>Cost |   | Ratio | Cost          | Total<br>Weighted<br>Cost | Debt Only<br>Weighted<br>Cost |
| 8<br>9<br>10<br>11 | Long-Term Debt<br>Short-Term Debt<br>Preferred Stock<br>Common Equity             | Not Applicable |       |        |                           | Not Applicable                |   |       |               |                           |                               |
| 12                 | Total   |                |       | =      |                           |                               |   |       | =             |                           |                               |
| 13<br>14<br>15     | ITC (from D-1, Line 7)<br>Weighted Debt Cost (From<br>Interest Adjustment (To Lin |                |       | -<br>• |                           |                               | - |       | <b>-</b><br>= |                           |                               |

\* Note: Calculations for utility adjusted interest: Water Sewer Rate Base (Sch. A-1, A-2) 387,327 886,483 Weighted Cost of Long Term Debt (D-1) Weighted Cost of Short Term Debt (D-1) 1.91% 7,238 2.21% 18,832 0.00% 0.00% 0 7,238 Adjusted Interest on Debt 18,832

## **Book/Tax Differences - Permanent**

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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.

|      |       | (1)         | (2)    | (3)    | (4)    |
|------|-------|-------------|--------|--------|--------|
| Line |       |             | Amount | Amount | Amount |
| No.  |       | Description | 2005   | 2006   | 2007   |
| WAT  | ER    |             |        |        |        |
| 1    |       |             |        |        |        |
| 2    | None  |             |        |        |        |
| 3    |       |             |        |        |        |
| 4    | Total |             | 0      | 0      |        |
|      |       |             |        |        |        |
| SEW  | /ER   |             |        |        |        |
| 5    |       |             |        |        |        |
| 6    | None  |             |        |        |        |
| 7    |       |             |        |        |        |
| 8    | Total |             | 0      | 0      | 0      |

# **Deferred Income Tax Expense**

#### Florida Public Service Commission

Palm Terrace
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)  | (2)       | (3)<br>Water | (4)      | (5)       | (6)<br>Sewer | (7)      | (8)        |
|------|--|-----------|--------------|----------|-----------|--------------|----------|------------|
| Line |  | 12/31/05  | 2005         | 12/31/05 | 12/31/05  | 2005         | 12/31/05 | Supporting |
| No.  | Description  | Per Books | Adjustments  | Adjusted | Per Books | Adjustments  | Adjusted | Schedules  |
|      | Timing Differences (Book Expense Higher (Lower) than Tax Expense): |           |              |          |           |              |          |            |
| 1    | Tax Depreciation & Amortization                                    | 0         | 6,366        | 6,366    | 1,983     | 6,288        | 8,271    |            |
| 2    | Book Depreciation & Amortization                                   | 0         | 5,463        | 5,463    | 0         | 6,288        | 6,288    | B-13,14    |
| 3    | Difference   | 0         | 903          | 903      | 1,983     | 0            | 1,983    |            |
| 4    | Other Timing Differences (Itemize):                                |           |              |          |           |              |          |            |
| 5    | Bad Debt   | 0         | 1,358        | 1,358    | 2,983     | 0            | 2,983    |            |
| 6    | Regulatory Assets  | 0         | 1,219        | 1,219    | 2,676     | 0            | 2,676    |            |
| 7    | All Other  | 0         | 0            | 0        | 0         | 0            | 0        |            |
| 8    | Total Timing Differences (To C-2)                                  | 0         | 4,384        | 4,384    | 9,625     | 0            | 9,625    | •          |
| 9    | State Tax Rate   | 5.5%      | 1            | 5.5%     | 5.5%      | ,            | 5.5%     |            |
| 10   | State Deferred Taxes   | 0         | 241          | 241      | 529       | 0            | 529      |            |
| 11   | Timing Differences for Federal Taxes                               | 0         | 4,143        | 4,143    | 9,096     | 0            | 9,096    |            |
| 12   | Federal Tax Rate   | 35.0%     | •            | 35.0%    | 35.0%     | 1            | 35.0%    |            |
| 13   | Federal Deferred Taxes   | 0         | 1,450        | 1,450    | 3,183     | 0            | 3,183    |            |
| 14   | Total Deferred Taxes (to C-1)                                      | 0         | 1,691        | 1,691    | 3,713     | 0            | 3,713    | -          |

Recap Schedules: C-1, C-2

#### **Deferred Income Tax Expense**

Florida Public Service Commission

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

Preparer: Jack Schreyer

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

|      | (1)                                  | (2)      | (3)<br>Water | (4)      | (5)      | (6)<br>Sewer | (7)      | (8)        |
|------|--------------------------------------|----------|--------------|----------|----------|--------------|----------|------------|
| Line | •                                    | 12/31/05 | 2006         | 12/31/06 | 12/31/05 | 2006         | 12/31/06 | Supporting |
| No.  | Description                          | Adjusted | Adjustments  | Adjusted | Adjusted | Adjustments  | Adjusted | Schedules  |
|      | Timing Differences:                  |          |              |          |          |              |          |            |
| 1    | Tax Depreciation & Amortization      | 6,366    | 4,428        | 10,795   | 8,271    | 4,483        | 12,755   |            |
| 2    | Book Depreciation & Amortization     | 5,463    | 4,472        | 9,935    | 6,288    | 4,579        | 10,867   | B-13,14    |
| 3    | Difference                           | 903      | (43)         | 860      | 1,983    | (95)         | 1,888    |            |
| 4    | Other Timing Differences (Itemize):  |          |              |          |          |              |          |            |
| 5    | Bad Debt                             | 1,358    | (1,358)      | 0        | 2,983    | (2,983)      | 0        |            |
| 6    | Regulatory Assets                    | 1,219    | (1,219)      | 0        | 2,676    | (2,676)      | 0        |            |
| 7    | All Other                            | 0        | 0            | 0        | 0        | ) o'         | 0        |            |
| 8    | Total Timing Differences (To C-2)    | 4,384    | (2,664)      | 1,720    | 9,625    | (5,849)      | 3,776    | -          |
| 9    | State Tax Rate                       | 5.5%     | )            | 5.5%     | 5.5%     | <b>.</b>     | 5.5%     |            |
| 10   | State Deferred Taxes                 | 241      | (147)        | 95       | 529      | (322)        | 208      |            |
| 11   | Timing Differences for Federal Taxes | 4,143    | (2,518)      | 1,625    | 9,096    | (5,528)      | 3,568    |            |
| 12   | Federal Tax Rate                     | 35.0%    |              | 35.0%    | 35.0%    | )            | 35.0%    |            |
| 13   | Federal Deferred Taxes               | 1,450    | (881)        | 569      | 3,183    | (1,935)      | 1,249    |            |
| 14   | Total Deferred Taxes (to C-1)        | 1,691    | (1,028)      | 663      | 3,713    | (2,256)      | 1,456    | -          |

Recap Schedules: C-1, C-2

# **Deferred Income Tax Expense**

Florida Public Service Commission

Palm Terrace
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)                                  | (2)      | (3)<br>Water | (4)      | (5)      | (6)<br>Sewer    | (7)      | (8)        |
|---|--------------------------------------|----------|--------------|----------|----------|-----------------|----------|------------|
| Line                                    | •                                    | 12/31/06 | 2007         | 12/31/07 | 12/31/06 | 2006            | 12/31/07 | Supporting |
| No.                                     | Description                          | Adjusted | Adjustments  | Adjusted | Adjusted | Adjustments     | Adjusted | Schedules  |
|   | Timing Differences:                  |          |              |          |          |                 |          |            |
| 1                                       | Tax Depreciation & Amortization      | 10,795   | 6,954        | 17,749   | 12,755   | 17,718          | 30,473   |            |
| 2                                       | Book Depreciation & Amortization     | 9,935    | 6,954        | 16,889   | 10,867   | 17, <b>7</b> 18 | 28,585   | B-13,14    |
| 3                                       | Difference                           | 860      | 0            | 860      | 1,888    | 0               | 1,888    |            |
| 4                                       | Other Timing Differences (Itemize):  |          |              |          |          |                 |          |            |
| 5                                       | Bad Debt                             | 0        | 0            | 0        | 0        | 0               | 0        |            |
| 6                                       | Regulatory Assets                    | 0        | 0            | 0        | 0        | 0               | 0        |            |
| 7                                       | All Other                            | 0        | 0            | 0        | 0        | 0               | 0        |            |
| 8                                       | Total Timing Differences (To C-2)    | 1,720    | 0            | 1,720    | 3,776    | 0               | 3,776    | -          |
| 9                                       | State Tax Rate                       | 5.5%     |              | 5.5%     | 5.5%     | ı               | 5.5%     |            |
| 10                                      | State Deferred Taxes                 | 95       | 0            | 95       | 208      | 0               | 208      |            |
| 11                                      | Timing Differences for Federal Taxes | 1,625    | 0            | 1,625    | 3,568    | 0               | 3,568    |            |
| 12                                      | Federal Tax Rate                     | 35.0%    |              | 35.0%    | 35.0%    | ı               | 35.0%    |            |
| 13                                      | Federal Deferred Taxes               | 569      | 0            | 569      | 1,249    | 0               | 1,249    |            |
| 14                                      | Total Deferred Taxes (to C-1)        | 663      | 0            | 663      | 1,456    | 0               | 1,456    | -          |

Recap Schedules: C-1, C-2

# **Accumulated Deferred Income Taxes - Summary**

#### Florida Public Service Commission

Palm Terrace

C-6 Schedule: **Docket No. 060368-WS** Page: 1 of 3 Schedule Year Ended December 31 of: Jack Schreyer Preparer:

Historical 2005, Projected 2006 & 2007

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

|      | (1)  | (2)   | (3)                                 | (4)           | (5)   | (6)        | (7)   | (8)      | (9)          | (10)    |
|------|------|-------|-------------------------------------|---------------|-------|------------|-------|----------|--------------|---------|
| Line |      |       | ccount No. 283<br>erred Tax Liabili | <b>t</b> v.   |       | Account No | _     | Not Dofe | erred Income | a Toyos |
|      |      |       |                                     | <del></del> . |       |            |       |          |              |         |
| No.  | Year | State | Federal                             | Total         | State | Federal    | Total | State    | Federal      | Total   |
| WATE | R    |       |                                     |               |       |            |       |          |              |         |
| 1    | 2003 | 0     | 0                                   | 0             |       |            |       | 0        | 0            | 0       |
| 2    | 2004 | 0     | 0                                   | 0             |       |            |       | 0        | 0            | 0       |
| 3    | 2005 | 1,863 | 11,166                              | 13,029        |       |            |       | 1,863    | 11,166       | 13,029  |
| 4    | 2006 | 2,318 | 13,893                              | 16,212        |       |            |       | 2,318    | 13,893       | 16,212  |
| 5    | 2007 | 2,773 | 16,621                              | 19,394        |       |            |       | 2,773    | 16,621       | 19,394  |
| SEWE | R    |       |                                     |               |       |            |       |          |              |         |
| 6    | 2003 | 0     | 0                                   | 0             |       |            |       | 0        | 0            | 0       |
| 7    | 2004 | 0     | 0                                   | 0             |       |            |       | 0        | 0            | 0       |
| 8    | 2005 | 1,618 | 9,694                               | 11,312        |       |            |       | 1,618    | 9,694        | 11,312  |
| 9    | 2006 | 2,013 | 12,062                              | 14,075        |       |            |       | 2,013    | 12,062       | 14,075  |
| 10   | 2007 | 2,408 | 14,430                              | 16,838        |       |            |       | 2,408    | 14,430       | 16,838  |

#### **Accumulated Deferred Income Taxes - State**

# Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

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

Schedule: C-6 Page: 2 of 3

Preparer: Jack Schreyer

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

|      | (1)     | (2)       | (3)                                 | (4)     |  |  |  |  |  |  |  |
|------|---------|-----------|-------------------------------------|---------|--|--|--|--|--|--|--|
|      |         |           | count No. 283                       |         |  |  |  |  |  |  |  |
|      |         | Deferr    | Deferred <b>State</b> Tax Liability |         |  |  |  |  |  |  |  |
|      | Current |           |                                     |         |  |  |  |  |  |  |  |
| Line |         | Beginning | Year                                | Ending  |  |  |  |  |  |  |  |
| No.  | Year    | Balance   | Change                              | Balance |  |  |  |  |  |  |  |
| WATE | R       |           |                                     |         |  |  |  |  |  |  |  |
| 1    | 2003    | 0         | 0                                   | 0       |  |  |  |  |  |  |  |
| 2    | 2004    | 0         | 0                                   | 0       |  |  |  |  |  |  |  |
| 3    | 2005    | 0         | 1,863                               | 1,863   |  |  |  |  |  |  |  |
| 4    | 2006    | 1,863     | 455                                 | 2,318   |  |  |  |  |  |  |  |
| 5    | 2007    | 2,318     | 455                                 | 2,773   |  |  |  |  |  |  |  |
|      |         |           |                                     |         |  |  |  |  |  |  |  |
| SEWE | R       |           |                                     |         |  |  |  |  |  |  |  |
| 6    | 2003    | 0         | 0                                   | 0       |  |  |  |  |  |  |  |
| 7    | 2004    | 0         | 0                                   | 0       |  |  |  |  |  |  |  |
| 8    | 2005    | 0         | 1,618                               | 1,618   |  |  |  |  |  |  |  |
| 9    | 2006    | 1,618     | 395                                 | 2,013   |  |  |  |  |  |  |  |
| 10   | 2007    | 2,013     | 395                                 | 2,408   |  |  |  |  |  |  |  |

# **Accumulated Deferred Income Taxes - Federal**

# Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-6 Page: 3 of 3

Preparer: Jack Schreyer

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

|      | (1)  | (2)       | (3)                                   | (4)     |  |  |  |  |  |  |
|------|------|-----------|---------------------------------------|---------|--|--|--|--|--|--|
|      |      | Aco       | count No. 2830                        | 5       |  |  |  |  |  |  |
|      |      | Deferred  | Deferred <b>Federal</b> Tax Liability |         |  |  |  |  |  |  |
|      |      | Current   |                                       |         |  |  |  |  |  |  |
| Line |      | Beginning | Year                                  | Ending  |  |  |  |  |  |  |
| No.  | Year | Balance   | Change                                | Balance |  |  |  |  |  |  |
| WATE | R    |           |                                       |         |  |  |  |  |  |  |
| 1    | 2003 | 0         | 0                                     | 0       |  |  |  |  |  |  |
| 2    | 2004 | 0         | 0                                     | 0       |  |  |  |  |  |  |
| 3    | 2005 | 0         | 11,166                                | 11,166  |  |  |  |  |  |  |
| 4    | 2006 | 11,166    | 2,728                                 | 13,893  |  |  |  |  |  |  |
| 5    | 2007 | 13,893    | 2,728                                 | 16,621  |  |  |  |  |  |  |
|      |      |           |                                       |         |  |  |  |  |  |  |
| SEWE | R    |           |                                       |         |  |  |  |  |  |  |
| 6    | 2003 | 0         | 0                                     | 0       |  |  |  |  |  |  |
| 7    | 2004 | 0         | 0                                     | 0       |  |  |  |  |  |  |
| 8    | 2005 | 0         | 9,694                                 | 9,694   |  |  |  |  |  |  |
| 9    | 2006 | 9,694     | 2,368                                 | 12,062  |  |  |  |  |  |  |
| 10   | 2007 | 12,062    | 2,368                                 | 14,430  |  |  |  |  |  |  |

## **Investment Tax Credits - Analysis**

#### Florida Public Service Commission

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

Schedule: C-7 Page: 1 of 4

Preparer: Jack Schreyer

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

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

1 NONE NONE

#### Investment Tax Credits - Analysis

#### Florida Public Service Commission

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

Preparer: Jack Schreyer

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

|      | (1) (                                   | (2)   | (3)     | (4)        | (5)     | (6)        | (7)     | (8)       | (9)     | (10)       | (11)    | (12)       | (13)    |
|------|---|-------|---------|------------|---------|------------|---------|-----------|---------|------------|---------|------------|---------|
|      | *************************************** |       |         |            | 8% ITC  |            |         |           |         |            | 10% ITC |            |         |
|      |   |       | Amount  | Realized   | Amor    | tization   |         |           | Amount  | Realized   | Amor    | tization   |         |
| Line | Begii                                   | nning | Current | Prior Year | Current | Prior Year | Ending  | Beginning | Current | Prior Year | Current | Prior Year | Ending  |
| No.  | Year Balai                              | nce   | Year    | Adjust.    | Year    | Adjust.    | Balance | Balance   | Year    | Adjust.    | Year    | Adjust.    | Balance |

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

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

Preparer: Jack Schreyer

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

Schedule: C-7 Page: 4 of 4

Test Year Ending 12/31/05 Preparer

Preparer: Jack Schreyer

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

NONE

#### Parent's Debt Information

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-8 Page: 1 of 1

Preparer: Jack Schreyer

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

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

**Income Tax Returns** 

Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: C-9 Page: 1 of 1

Preparer: Jack Schreyer

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

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

#### Miscellaneous Tax Information

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-10
Page: 1 of 1
Preparer: Jack Schreyer

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

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

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# Palm Terrace CAPITAL SCHEDULES

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

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Terrace 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)        |
|------|-----------------------------------|--------------|---------|--------|----------|--------|------------|
|      |                                   | Reconciled   |         |        | Weighted |        |            |
| Line |                                   | To Requested |         | Cost   | Cost     |        | Supporting |
| No.  | Class of Capital                  | Rate Base    | Ratio   | Rate   | Rate     | Cost   | Schedules  |
| WAT  | ER                                |              | -       |        |          |        |            |
| 1    | Long-Term Debt                    | 71,558       | 31.14%  | 6.00%  | 1.87%    | 4,294  | 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                      | 107,338      | 46.71%  | 10.12% | 4.73%    | 10,863 | D-2        |
| 5    | Customer Deposits                 | 4,364        | 1.90%   | 6.00%  | 0.11%    | 262    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 46,512       | 20.24%  | 0.00%  | 0.00%    | 0      | D-2        |
| 7    | Total                             | 229,772      | 100.00% | =      | 6.71%    | 15,418 | :          |
| SEW  | /ER                               |              |         |        |          |        |            |
| 8    | Long-Term Debt                    | 137,911      | 35.41%  | 6.00%  | 2.12%    | 8,275  | 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                      | 206,867      | 53.11%  | 10.12% | 5.37%    | 20,935 | D-2        |
| 12   | Customer Deposits                 | 4,364        | 1.12%   | 6.00%  | 0.07%    | 262    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 40,380       | 10.37%  | 0.00%  | 0.00%    | 0      | D-2        |
| 14   | Total                             | 389,523      | 100.00% | -      | 7.57%    | 29,471 | -          |

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Terrace

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)        |
|------|-----------------------------------|--------------|---------|--------|----------|--------|------------|
|      |                                   | Reconciled   |         |        | Weighted |        |            |
| Line |                                   | To Requested |         | Cost   | Cost     |        | Supporting |
| No.  | Class of Capital                  | Rate Base    | Ratio   | Rate   | Rate     | Cost   | Schedules  |
| WAT  | ER                                |              |         |        |          |        |            |
| 1    | Long-Term Debt                    | 80,821       | 30.14%  | 6.00%  | 1.81%    | 4,849  | 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                      | 121,231      | 45.21%  | 10.12% | 4.58%    | 12,269 | D-2        |
| 5    | Customer Deposits                 | 4,364        | 1.63%   | 6.00%  | 0.10%    | 262    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 61,748       | 23.03%  | 0.00%  | 0.00%    | 0      | D-2        |
| 7    | Total                             | 268,164      | 100.00% | -<br>= | 6.48%    | 17,380 | -<br>=     |
| SEV  | /ER                               |              |         |        |          |        |            |
| 8    | Long-Term Debt                    | 149,925      | 34.64%  | 6.00%  | 2.08%    | 8,995  | 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                      | 224,887      | 51.96%  | 10.12% | 5.26%    | 22,759 | D-2        |
| 12   | Customer Deposits                 | 4,364        | 1.01%   | 6.00%  | 0.06%    | 262    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 53,609       | 12.39%  | 0.00%  | 0.00%    | 0      | D-2        |
| 14   | Total                             | 432,784      | 100.00% | -      | 7.40%    | 32,016 | -          |

Schedule of Requested Cost of Capital 13 Month Average balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [ ] Projected [ X ]

#### Florida Public Service Commission

Schedule:

Page: Preparer: 3 of 3

Jack Schreyer

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

|      | (1)                               | (2)          | (3)     | (4)          |          | (5)    | (6)        |
|------|-----------------------------------|--------------|---------|--------------|----------|--------|------------|
|      |                                   | Reconciled   |         | , ,          | Weighted | , ,    | , ,        |
| Line |                                   | To Requested |         | Cost         | Cost     |        | Supporting |
| No.  | Class of Capital                  | Rate Base    | Ratio   | Rate         | Rate     | Cost   | Schedules  |
| WAT  | ER                                |              |         |              |          |        |            |
| 1    | Long-Term Debt                    | 123,248      | 31.82%  | 6.00%        | 1.91%    | 7,395  | 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                      | 184,872      | 47.73%  | 10.12%       | 4.83%    | 18,709 | D-2        |
| 5    | Customer Deposits                 | 4,364        | 1.13%   | 6.00%        | 0.07%    | 262    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 74,843       | 19.32%  | 0.00%        | 0.00%    | 0      | D-2        |
| 7    | Total                             | 387,327      | 100.00% | -            | 6.81%    | 26,366 |            |
| SEW  | /ER                               |              |         |              |          |        |            |
| 8    | Long-Term Debt                    | 326,857      | 36.87%  | 6.00%        | 2.21%    | 19,611 | 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                      | 490,286      | 55.31%  | 10.12%       | 5.60%    | 49,617 | D-2        |
| 12   | Customer Deposits                 | 4,364        | 0.49%   | 6.00%        | 0.03%    | 262    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 64,977       | 7.33%   | 0.00%        | 0.00%    | 0      | D-2        |
| 14   | Total                             | 886,483      | 100.00% | <del>-</del> | 7.84%    | 69,490 | -          |

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Palm Terrace Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-2

1 of 3

Page:

Preparer: Jack Schreyer

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

|      | (1)                               | (2)       | (3)      | (4)            | (5)        | (6)          | (7)        |
|------|-----------------------------------|-----------|----------|----------------|------------|--------------|------------|
|      |                                   |           | Recon    | ciliation Adju | ıstments   | Reconciled   |            |
| Line |                                   | Average . |          | *              |            | To Requested | Supporting |
| No.  | Class of Capital                  | Test Year | Specific | (Explain)      | Pro rata * | Rate Base    | Schedules  |
| Wate | er                                |           |          |                |            |              | -          |
| 1    | Long-Term Debt                    | 0         |          |                | 71,558     | 71,558       | D-5        |
| 2    | Short-Term Debt                   | 0         |          |                |            | 0            | D-4        |
| 3    | Preferred Stock                   | . 0       |          |                |            | 0            | D-3        |
| 4    | Common Stock                      | 178,896   |          |                | (71,558)   | 107,338      |            |
| 5    | Customer Deposits                 | 4,364     |          |                |            | 4,364        | D-7        |
| 6    | Accumulated Deferred Income Taxes | 46,512    |          |                |            | 46,512       |            |
| 7    | Total                             | 229,772   |          |                | 0          | 229,772      | A-1        |
| Sew  | er                                |           |          |                |            |              |            |
| 8    | Long-Term Debt                    | 0         |          |                | 137,911    | 137,911      | D-5        |
| 9    | Short-Term Debt                   | 0         |          |                |            | 0            | D-4        |
| 10   | Preferred Stock                   | 0         |          |                |            | 0            | D-3        |
| 11   | Common Stock                      | 344,779   |          |                | (137,911)  | 206,867      |            |
| 12   | Customer Deposits                 | 4,364     |          |                |            | 4,364        |            |
| 13   | Accumulated Deferred Income Taxes | 40,380    |          |                |            | 40,380       |            |
| 14   | Total                             | 389,523   |          |                | 0          | 389,523      | A-2        |

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

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: D-2

Page:

2 of 3

Preparer:

Jack Schreyer

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

|      | (1)                               | (2)       | (3)      | (4)            | (5)        | (6)          | (7)        |
|------|-----------------------------------|-----------|----------|----------------|------------|--------------|------------|
|      |                                   |           | Recon    | ciliation Adju | ustments   | Reconciled   |            |
| Line |                                   | Average   |          |                |            | To Requested | Supporting |
| No.  | Class of Capital                  | Test Year | Specific | (Explain)      | Pro rata * | Rate Base    | Schedules  |
| Wate | er                                |           |          |                |            |              |            |
| 1    | Long-Term Debt                    | 80,821    |          |                |            | 80,821       | D-5        |
| 2    | Short-Term Debt                   | 0         |          |                |            | 0            | D-4        |
| 3    | Preferred Stock                   | 0         |          |                |            | 0            | D-3        |
| 4    | Common Stock                      | 121,231   |          |                |            | 121,231      |            |
| 5    | Customer Deposits                 | 4,364     |          |                |            | 4,364        | D-7        |
| 6    | Accumulated Deferred Income Taxes | 61,748    |          |                |            | 61,748       |            |
| 7    | Total                             | 268,164   |          |                | 0          | 268,164      | A-1        |
| Sew  | er                                |           |          |                |            |              |            |
| 8    | Long-Term Debt                    | 149,925   |          |                |            | 149,925      | D-5        |
| 9    | Short-Term Debt                   | 0         |          |                |            | ,<br>0       | D-4        |
| 10   | Preferred Stock                   | 0         |          |                |            | 0            | D-3        |
| 11   | Common Stock                      | 224,887   |          |                |            | 224,887      |            |
| 12   | Customer Deposits                 | 4,364     |          |                |            | 4,364        | D-7        |
| 13   | Accumulated Deferred Income Taxes | 53,609    |          |                |            | 53,609       |            |
| 14   | Total                             | 432,784   |          |                | 0          | 432,784      | A-2        |

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

Recap Schedules: D-1

# Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Palm Terrace

Docket No. 060368-WS

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

Schedule: D-2

3 of 3 Page:

Preparer:

Jack Schreyer

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

|      | (1)                               | (2)         | (3)      | (4)            | (5)        | (6)            | (7)        |
|------|-----------------------------------|-------------|----------|----------------|------------|----------------|------------|
|      |                                   |             | Recon    | ciliation Adju | ıstments   | Reconciled     |            |
| Line |                                   | Average     |          |                |            | To Requested   | Supporting |
| No.  | Class of Capital                  | _ Test Year | Specific | (Explain)      | Pro rata • | Rate Base      | Schedules  |
| Wate | er                                |             |          |                | •          | - <del>-</del> |            |
| 1    | Long-Term Debt                    | 123,248     |          |                |            | 123,248        | D-5        |
| 2    | Short-Term Debt                   | 0           |          |                |            | 0              | D-4        |
| 3    | Preferred Stock                   | 0           |          |                |            | 0              | D-3        |
| 4    | Common Stock                      | 184,872     |          |                |            | 184,872        |            |
| 5    | Customer Deposits                 | 4,364       |          |                |            | 4,364          | D-7        |
| 6    | Accumulated Deferred Income Taxes | 74,843      |          |                |            | 74,843         |            |
| 7    | Total                             | 387,327     | •<br>:   |                | 0          | 387,327        | A-1        |
| Sew  | er                                |             |          |                |            |                |            |
| 8    | Long-Term Debt                    | 326,857     |          |                |            | 326,857        | D-5        |
| 9    | Short-Term Debt                   | 0           |          |                |            | 0              | D-4        |
| 10   | Preferred Stock                   | 0           |          |                |            | 0              | D-3        |
| 11   | Common Stock                      | 490,286     |          |                |            | 490,286        |            |
| 12   | Customer Deposits                 | 4,364       |          |                |            | 4,364          | D-7        |
| 13   | Accumulated Deferred Income Taxes | 64,977      |          |                |            | 64,977         |            |
| 14   | Total                             | 886,483     |          |                | 0          | 886,483        | -<br>A-2   |

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

Recap Schedules: D-1

#### **Preferred Stock Outstanding**

1

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

Florida Public Service Commission

Schedule:

D-3 1 of 1

Page: 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)      |
|------|--------------------------|------------|--------------|------------|-------------|--------------------|----------------|--------------|--------------|-------------|----------------|----------------|-----------|
|      |                          |            | Call Provis. | Principal  | Principal   | (Discount) or      | (Discount) or  | Issuing Exp. | Issuing Exp. |             | Rate (Contract | Dollar Divd.   | Effective |
| Line | Description, Coupon Rate |            | Special      | Amt Sold   | Amount      | Premium on         | Premium Assoc. | Associated   | Associated   | Net Proceed | Rate on        | On Face        | Cost Rate |
| No.  | Years of Life            | Issue Date | Restrictions | Face Value | Outstanding | Principal Amt Sold | with Col (5)   | with Col (4) | with Col (5) | (5)-(9)+(7) | Face Value)    | Value (11)x(5) | (12)/(10) |

There is no Preferred Stock for this subsidiary nor its parent

# **Cost of Short-Term Debt**

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X] Schedule: Page:

D-4 1 of 1

Preparer:

Jack Schreyer

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

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

#### Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: D-5
Page: 1 of 2
Preparer: Jack Schreyer

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

| (1)                                   | (2)          | (3)                                    | (4)                                | (5)   | (6)                     | (7)                        | (8)   | (9)  | (10)                                       | (11)                      | (12)                            |
|---------------------------------------|--------------|--|------------------------------------|---|-------------------------|----------------------------|---|--|--|---------------------------|---------------------------------|
| Line Description, Cou<br>No. Years of | issue cate - | Principal Amt.<br>Sold (Face<br>Value) | Principal<br>Amount<br>Outstanding | Amount<br>Outstanding<br>Within<br>One Year | (Premium)<br>Associated | Issuing Exp.<br>Associated | Annual Amort,<br>of Discount<br>(Prem) on<br>Principal Outst. | Annual Amort.<br>of Issuing Exp.<br>on Principal | Interest<br>Cost (Coupon<br>Rate) x Col(4) | Total<br>Interest<br>Cost | Effective<br>Cost Rate<br>(11)/ |

All Long Term Debt is issued and held by the parent

#### Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: Page:

D-5 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)<br>Amount                     | (6)<br>Unamortized                         | (7)<br>Unamortized                         | (8)<br>Annual Amort.                         | (9)<br>Annual Amort.   | (10)                                       | (11)      | (12)<br>Effective                   |
|-------------|--------|--|-------|-----------------------------|--|------------------------------------|-----------------------------------|--|--|--|--|--|-----------|-------------------------------------|
| Line<br>No. | Des    | cription, Coupon Rate<br>Years of Life |       | Issue Date<br>Maturity Date | Principal Amt.<br>Sold (Face<br>Value) | Principal<br>Amount<br>Outstanding | Outstanding<br>Within<br>One Year | Disc. (Prem)<br>Associated<br>With Col (4) | Issuing Exp.<br>Associated<br>with Col (4) | of Discount<br>(Prem) on<br>Principal Outst. | of Issuing Exp.<br>on Principal<br>Outstanding   | Interest<br>Cost (Coupon<br>Rate) x Col(4) |           | Cost Rate<br>(11)/<br>((4)-(6)-(7)) |
|             |        | 2005                                   |       |                             |  |                                    |                                   |  |  |  |  |  |           |                                     |
| 1           | ~      |  |       | =                           | -                                      | -                                  | -                                 | -  | -  | -  | -  | -  | -         |                                     |
| 2           | -      |  |       | -                           |  | -                                  | -                                 | -  | -  | -  | •  | -  | -         |                                     |
|             |        | 2006                                   |       |                             |  |                                    | -                                 |  |  |  |  |  |           |                                     |
|             | Note - |  | 6.00% | 10/31/06 -                  | 20,501,000                             | 4,731,000                          | -                                 | -  | -  | -  | -  | 283,860                                    | 283,860   | 6.00%                               |
| 4           | •      |  |       | -                           | -                                      | 4,731,000                          | - ·                               |  | -  | -  | and the state of t | -  | -         |                                     |
|             |        | 2007                                   |       |                             |  | 11.0.1,000                         | -                                 |  |  |  |  |  |           |                                     |
|             | Note - |  | 6.00% | 10/31/06 -                  | 20,501,000                             | 20,501,000                         | -                                 | -  | -  | -  | -  | 1,230,060                                  | 1,230,060 | 6.00%                               |
| 6           | ~      |  |       | -                           | -                                      | 20,501,000                         | -                                 | ÷-   | -  | -  | -  | -  | -         |                                     |

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

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

1

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

#### Florida Public Service Commission

Schedule: Page: D-6 1 of 2

Preparer:

<name>

| (1) (2) (3) (4) (5) (6) (7) (8) (9)  | (40) (44) (40)                | (40)               |
|--|-------------------------------|--------------------|
| (1) (2) (3) (4) (5) (6) (7) (8) (9)  | (10) (11) (12)                | (13)               |
| Amount Unamortized Disc. Unamortized Annual Amort. Annual Amort.   | Interest Cost Total           | l Effective        |
|  | Basis of (Test Year Intere    | st Cost Rate       |
|  | riable Rate Cost Rate X Cos   | t (12)/            |
| No. Years of Life Maturity Date Value) Outstanding One Year With Col (4) with Col (4) Principal Outst. Outstanding (e.g. | .,Prime+%) Col. (4)) (8)+(9)+ | (10) ((4)-(6)-(7)) |

All Long Term Debt is issued and held by the parent

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

which reflects the same information for the parent level.

Palm Terrace Docket No. 060368-WS Test Year Ending: Historical 2005, Projected 2006 & 2007

1

Utility [ ] or Parent [ X ]

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

# Florida Public Service Commission D-6

Schedule:

Page: 2 of 2

Preparer: Jack Schreyer

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

The parent does not have any Variable Rate Long term debt

# **Schedule of Customer Deposits**

# Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

Test Year Ending: 12/31/05

Schedule: Page:

D-7 1 of 1

Preparer:

Jack Schreyer

Utility [X] or Parent []

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

|      | (1)          | (2)       | (3)             | (4)      |         |
|------|--------------|-----------|-----------------|----------|---------|
|      |              |           |                 |          | Ending  |
| Line |              | Beginning | Deposits        | Deposits | Balance |
| No.  | Month & Year | Balance   | Received        | Refunded | (2+3+4) |
| 1    | Jan-05       | 8,167     | 310             | (270)    | 8,207   |
| 2    | Feb-05       | 8,207     | 435             | (270)    | 8,372   |
| 3    | Mar-05       | 8,372     | 370             | (230)    | 8,512   |
| 4    | Apr-05       | 8,512     | 410             | (200)    | 8,722   |
| 5    | May-05       | 8,722     | 140             | (260)    | 8,602   |
| 6    | Jun-05       | 8,602     | 725             | (953)    | 8,374   |
| 7    | Jul-05       | 8,374     | 480             | (418)    | 8,436   |
| 8    | Aug-05       | 8,436     | 730             | (340)    | 8,826   |
| 9    | Sep-05       | 8,826     | 460             | (330)    | 8,956   |
| 10   | Oct-05       | 8,956     | 490             | (290)    | 9,156   |
| 11   | Nov-05       | 9,156     | 250             | (250)    | 9,156   |
| 12   | Dec-05       | 9,156     | 795             | (540)_   | 9,411   |
| 13   | Average      |           |                 | _        | 8,728   |
| 14   |              | Wat       | er Allocated at | 50% _    | 4,364   |
| 15   |              | Sew       | er Allocated at | 50% _    | 4,364   |

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# Palm Terrace RATES SCHEDULES

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

# Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: Page:

E-1w 1 of 1

Preparer:

Jack Schreyer

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

|      | (1)                       | (2)       | (3)       | (4)       | (5)      | (6)      | (7)      |
|------|---------------------------|-----------|-----------|-----------|----------|----------|----------|
| Line |                           | Test Year | Test Year | Test Year | Present  | Interim  | Proposed |
| No.  | Class/Meter Size          | Period 1  | Period 2  | Full Yr   | Rates    | Rates    | Rates    |
| 1    | Residential               |           |           |           |          | 10.10    | 00.05    |
| 2    | 5/8" X 3/4"               | 10.32     | 10.42     |           | 10.63    | 16.13    | 20.25    |
| 3    | 3/4"                      | 15.47     | 15.62     |           | 15.94    | 24.19    | 30.37    |
| 4    | 1"                        | 25.82     | 26.07     |           | 26.60    | 40.37    | 50.62    |
| 5    | 1-1/2"                    | 51.63     | 52.12     |           | 53.17    | 80.70    | 101.25   |
| 6    | 2"                        | 82.61     | 83.40     |           | 85.08    | 129.13   | 162.00   |
| 7    | 3"                        | 165.22    | 166.79    |           | 170.15   | 258.24   | 323.99   |
| 8    | 4"                        | 258.15    | 260.61    |           | 265.87   | 403.51   | 506.24   |
| 9    | 6"                        | 516.31    | 521.23    |           | 531.75   | 807.04   | 1,012.48 |
| 10   | 8"                        | 826.10    | 833.97    |           | 850.79   | 1,291.24 | 1,619.97 |
| 11   | 10"                       | 1,187.52  | 1,198.83  |           | 1,223.02 | 1,856.18 | 2,328.70 |
| 12   | Gallonage charge, Block 1 | 2.86      | 2.89      |           | 2.95     | 4.48     | 4.73     |
| 13   | Block 2                   | -         | -         |           | -        | -        | 5.92     |
| 14   | Block 3                   | -         | -         |           | -        | -        | -        |
| 15   | Commerical                |           |           |           |          |          |          |
| 16   | 5/8" X 3/4"               | 10.32     | 10.42     |           | 10.63    | 16.13    | 20.25    |
| 17   | 3/4"                      | 15.47     | 15.62     |           | 15.94    | 24.19    | 30.37    |
| 18   | 1"                        | 25.82     | 26.07     |           | 26.60    | 40.37    | 50.62    |
| 19   | 1-1/2"                    | 51.63     | 52.12     |           | 53.17    | 80.70    | 101.25   |
| 20   | 2"                        | 82.61     | 83.40     |           | 85.08    | 129.13   | 162.00   |
| 21   | 3"                        | 165.22    | 166.79    |           | 170.15   | 258.24   | 323.99   |
| 22   | 4"                        | 258.15    | 260.61    |           | 265.87   | 403.51   | 506.24   |
| 23   | 6"                        | 516.31    | 521.23    |           | 531.75   | 807.04   | 1,012.48 |
| 24   | 8"                        | 826.10    | 833.97    |           | 850.79   | 1,291.24 | 1,619.97 |
| 25   | 10"                       | 1,187.52  | 1,198.83  |           | 1,223.02 | 1,856.18 | 2,328.70 |
| 26   | Gallonage charge          | 2.86      | 2.89      |           | 2.95     | 4.48     | 4.73     |
|      |                           |           |           |           |          |          |          |
| 27   | Multi-Family              |           |           |           |          |          |          |
| 28   | 5/8" X 3/4"               | 10.32     | 10.42     |           | 10.63    | 16.13    | 20.25    |
| 29   | 3/4"                      | 15.47     | 15.62     |           | 15.94    | 24.19    | 30.37    |
| 30   | 1"                        | 25.82     | 26.07     |           | 26.60    | 40.37    | 50.62    |
| 31   | 1-1/2"                    | 51.63     | 52.12     |           | 53.17    | 80.70    | 101.25   |
| 32   | 2"                        | 82.61     | 83.40     |           | 85.08    | 129.13   | 162.00   |
| 33   | 3"                        | 165.22    | 166.79    |           | 170.15   | 258.24   | 323.99   |
| 34   | 4"                        | 258.15    | 260.61    |           | 265.87   | 403.51   | 506.24   |
| 35   | 6"                        | 516.31    | 521.23    |           | 531.75   | 807.04   | 1,012.48 |
|      | 8"                        | 826.10    | 833.97    |           | 850.79   | 1,291.24 | 1,619.97 |
|      | 10"                       | 1,187.52  | 1,198.83  |           | 1,223.02 | 1,856.18 | 2,328.70 |
| 38   | Gallonage charge          | 2.86      | 2.89      |           | 2.95     | 4.48     | 4.73     |
| 39   | Fire Protection           |           |           |           |          |          |          |
| 40   | 2"                        | 6.88      | 6.95      |           | 7.09     | 10.76    | 40.50    |
| 41   | 3"                        | 13.77     | 13.90     |           | 14.18    | 21.52    | 81.00    |
| 42   | 4"                        | 21.52     | 21.72     |           | 22.16    | 33.63    | 126.56   |
|      | 6"                        | 43.01     | 43.42     |           | 44.30    | 67.23    | 253.12   |
|      | 8"                        | 68.84     | 69.50     |           | 70.90    | 107.60   | 404.99   |
| 45   |                           | 98.96     | 99.90     |           | 101.92   | 154.68   | 582.18   |
|      |                           | 22.00     | 407       |           |          | .0 1.00  | 552.70   |

# Rate Schedule - Sewer

# Florida Public Service Commission

E-1s

1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

Palm Terrace Docket No. 060368-WS

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

Water[] or Sewer[X]

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

|      | (1)                            | (2)       | (3)       | (4)       | (5)      | (6)      | (7)      |
|------|--------------------------------|-----------|-----------|-----------|----------|----------|----------|
| Line |                                | Test Year | Test Year | Test Year | Present  | Interim  | Proposed |
| No.  | Class/Meter Size               | Period 1  | Period 2  | Full Yr   | Rates    | Rates    | Rates    |
| 1    | Residential                    |           |           |           |          |          |          |
| 2    | 5/8" X 3/4"                    | 18.70     | 18.88     |           | 19.05    | 14.19    | 14.39    |
| 3    | 3/4"                           | 18.70     | 18.88     |           | 19.05    | 14.19    | 21.59    |
| 4    | 1"                             | 18.70     | 18.88     |           | 19.05    | 14.19    | 35.98    |
| 5    | 1-1/2"                         | 18.70     | 18.88     |           | 19.05    | 14.19    | 71.96    |
| 6    | 2"                             | 18.70     | 18.88     |           | 19.05    | 14.19    | 115.14   |
| 7    | 3"                             | 18.70     | 18.88     |           | 19.05    | 14.19    | 230.27   |
| 8    | 4"                             | 18.70     | 18.88     |           | 19.05    | 14.19    | 359.80   |
| 9    | 6"                             | 18.70     | 18.88     |           | 19.05    | 14.19    | 719.60   |
| 10   | 8"                             | 18.70     | 18.88     |           | 19.05    | 14.19    | 1,151.37 |
| 11   | 10"                            | 18.70     | 18.88     |           | 19.05    | 14.19    | 1,655.09 |
| 12   | Gallonage cap (gallons)        | 6,000     | 6,000     |           | 6,000    | 6,000    | 6,000    |
| 13   | Gallonage Charge, Capped Usage | 4.10      | 4.14      |           | 4.18     | 3.11     | 5.50     |
| 14   |                                |           |           |           |          |          |          |
| 15   | Commerical                     |           |           |           |          |          |          |
| 16   | 5/8" X 3/4"                    | 18.70     | 18.88     |           | 19.05    | 14.19    | 14.39    |
| 17   | 3/4"                           | 28.05     | 28.32     |           | 28.58    | 21.29    | 21.59    |
| 18   | 1"                             | 46.74     | 47.19     |           | 47.62    | 35.47    | 35.98    |
| 19   | 1-1/2"                         | 93.47     | 94.38     |           | 95.24    | 70.93    | 71.96    |
| 20   | 2"                             | 149.56    | 151.01    |           | 152,38   | 113,49   | 115.14   |
| 21   | 3"                             | 299.09    | 302.00    |           | 304.74   | 226.96   | 230.27   |
| 22   | 4"                             | 467.34    | 471.89    |           | 476.17   | 354.63   | 359.80   |
| 23   | 6"                             | 934.69    | 943.78    |           | 952.33   | 709.26   | 719.60   |
| 24   | 8"                             | 1,495.50  | 1,510.04  |           | 1,523.73 | 1,134.81 | 1,151.37 |
| 25   | 10"                            | 2,149.76  | 2,170.67  |           | 2,190.34 | 1,631.27 | 1,655.09 |
| 26   | Gallonage charge               | 4.90      | 4.95      |           | 4.99     | 3.72     | 6.60     |
| 27   | Multi-Family                   |           |           |           |          |          |          |
| 28   | 5/8" X 3/4"                    | 18.70     | 18.88     |           | 19.05    | 14.19    | 14.39    |
| 29   | 3/4"                           | 28.05     | 28.32     |           | 28.58    | 21.29    | 21.59    |
| 30   | 1"                             | 46.74     | 47.19     |           | 47.62    | 35.47    | 35.98    |
| 31   | 1-1/2"                         | 93.47     | 94.38     |           | 95.24    | 70.93    | 71.96    |
| 32   | 2"                             | 149.56    | 151.01    |           | 152.38   | 113.49   | 115.14   |
| 33   | 3"                             | 299.09    | 302.00    |           | 304.74   | 226.96   | 230.27   |
| 34   | 4"                             | 467.34    | 471.89    |           | 476.17   | 354.63   | 359.80   |
| 35   | 6"                             | 934.69    | 943.78    |           | 952.33   | 709.26   | 719.60   |
| 36   | 8"                             | 1,495.50  | 1,510.04  |           | 1,523.73 | 1,134.81 | 1,151.37 |
| 37   | 10"                            | 2,149.76  | 2,170.67  |           | 2,190.34 | 1,631.27 | 1,655.09 |
| 38   | Gallonage charge               | 4.90      | 4.95      |           | 4.99     | 3.72     | 6.60     |
| 39   | Flat Rate                      |           |           |           |          |          |          |
| 40   | Resid'l Wastwater Only (RWO)   | 31.76     | 32.07     |           | 32.36    | 24.10    | 30.22    |
| 41   | Reuse per Sprinkler Head       | -         | -         |           |          | -        | -        |
| 42   | Reuse Flate Rate               | -         | -         |           | -        | -        | -        |
|      |                                |           |           |           |          |          |          |

# Florida Public Service Commission E-2w

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Jack Schreyer

Schedule:

Preparer:

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Palm Terrace Docket No. 060368-WS

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     | (1)                   | (2)<br>Number | (3)<br>Consumption | (4)<br>Test Year     | (5)<br>Test Year | (6)<br>Present | (7)<br>Total Revenue | (8)<br>Conservation | (9)<br>Proposed | (10)<br>Revenue at |
|----------|-----------------------|---------------|--------------------|----------------------|------------------|----------------|----------------------|---------------------|-----------------|--------------------|
| No.      | Class/Meter Size      | Bills         | in 1,000 gal.      | Rates                | Revenue          | Rates          | Present Rates        | Gallons             | Rate            | Proposed           |
| 1        | Residential           |               |                    |                      |                  |                |                      |                     |                 |                    |
| 2        | 5/8" X 3/4"           | 14,034        | 59,152             | Split Yr             | 145,882          | 10.63          | 149,181              | NA                  | 20.25           | 284,189            |
| 3        | 3/4"                  | 0             | 0                  | Split Yr             | 0                | 15.94          | 0                    | NA                  | 30.37           | 0                  |
| 4        | 1"                    | 0             | 0                  | Split Yr             | 0                | 26.60          | 0                    | NA                  | 50.62           | 0                  |
| 5        | 1-1/2"                | 0             | 0                  | Split Yr             | 0                | 53.17          | 0                    | NA                  | 101.25          | 0                  |
| 6        | 2"                    | 0             | 0                  | Split Yr             | 0                | 85.08          | 0                    | NA                  | 162.00          | 0                  |
| 7        | 3"                    | 0             | 0                  | Split Yr             | 0                | 170.15         | 0                    | NA                  | 323.99          | 0                  |
| 8        | 4"                    | 0             | 0                  | Split Yr             | 0                | 265.87         | 0                    | NA                  | 506.24          | 0                  |
| 9        | Gallonage             |               | E0 1E0             | Calie Ve             | 170,525          | 2.05           | 174 400              | 47.000              | 470             | 202 608            |
| 10       | Block 1               | -             | 59,152             | Split Yr             |                  | 2.95           | 174,498              | 47,063              | 4.73            | 222,608            |
| 11       | Block 2<br>Block 3    | -             |                    | Split Yr<br>Split Yr | 0                | -              | 0                    | 12,089              | 5.92            | 71,567             |
| 12<br>13 | Total Residential     | 14,034        | 59,152             | Split 11             | 316,408          | -              | 323,680              | 59,152              | -               | 578,363            |
|          |                       | 14,034        | 59,152             |                      |                  |                |                      | 39,132              |                 |                    |
| 14       | Average Bill          |               |                    |                      | 22.55            |                | 23.06                |                     |                 | 41.21              |
|          |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
| 15       | Commerical            | -00           | 4.5                | 0 111.37             |                  |                |                      |                     |                 |                    |
| 16       | 5/8" X 3/4"           | 36            | 117                | Split Yr             | 374              | 10.63          | 383                  | NA                  | 20.25           | 729                |
| 17       | 3/4"                  | 0             | 0                  | Split Yr             | 0                | 15.94          | 0                    | NA                  | 30.37           | 0                  |
| 18       | 1"                    | 0             | 0                  | Split Yr             | 0                | 26.60          | 0                    | NA                  | 50.62           | 0                  |
| 19       | 1-1/2"                | 0             | 0                  | Split Yr             | 0                | 53.17          | 0                    | NA                  | 101.25          | 0                  |
| 20       | 2"                    | 12            | 2,254              | Split Yr             | 998              | 85.08          | 1,021                | NA                  | 162.00          | 1,944              |
| 21       | 3"                    | 0             | 0                  | Split Yr             | 0                | 170.15         | 0                    | NA                  | 323.99          | 0                  |
| 22       | 4"                    | 0             | 0                  | Split Yr             | 0                | 265.87         | 0                    | NA                  | 506.24          | 0                  |
| 23       | 0.11                  |               | 0.074              | C-PtV-               | 0.000            | 0.05           | 0.004                | •                   | 4.30            | 44.045             |
| 24       | Gallonage             | -             | 2,371              | Split Yr             | 6,838            | 2.95           | 6,994                | 0                   | 4.73            | 11,215             |
| 25       |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
| 26       | Total Commercial      | 40            | 2 271              |                      | 0.010            |                | 0.200                |                     |                 | 42.000             |
| 27       | Total Commercial      | 48            | 2,371              |                      | 8,210            |                | 8,398                | 0                   |                 | 13,888             |
| 28       | Average Bill          |               |                    |                      | 171.05           |                | 174.96               |                     |                 | 289.33             |
|          |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
| 29       | Multi-Family          |               |                    |                      |                  |                |                      |                     |                 |                    |
| 30       | 5/8" X 3/4"           | 0             | 0                  | Split Yr             | 0                | 10.63          | 0                    | NA                  | 20.25           | 0                  |
| 31       | 3/4"                  | 0             | 0                  | Split Yr             | 0                | 15.94          | 0                    | NA                  | 30.37           | 0                  |
| 32       | 1"                    | 0             | 0                  | Split Yr             | 0                | 26.60          | 0                    | NA                  | 50.62           | 0                  |
|          | 1-1/2"                | 0             | 0                  | Split Yr             | 0                | 53.17          | 0                    | NA                  | 101.25          | 0                  |
| 34       | 2"                    | 0             | 0                  | Split Yr             | 0                | 85.08          | 0                    | NA                  | 162.00          | 0                  |
| 35       | 3"                    | 0             | 0                  | Split Yr             | 0                | 170.15         | 0                    | NA                  | 323.99          | 0                  |
| 36       | 4"                    | 0             | 0                  | Split Yr             | 0                | 265.87         | 0                    | NA                  | 506.24          | 0                  |
| 37       |                       |               |                    |                      | _                |                | _                    |                     |                 |                    |
| 38       | Gallonage             | -             | 0                  | Split Yr             | 0                | 2.95           | 0                    | 0                   | 4.73            | 0                  |
| 39       |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
| 40       | Takal Mariki Familia  |               |                    |                      |                  |                |                      |                     |                 |                    |
| 41       | Total Multi- Family   | 0             | 0                  |                      | 0                |                | 0                    | 0                   |                 | 0                  |
| 42       | Average Bill          |               |                    |                      |                  |                |                      |                     |                 |                    |
|          |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
|          | Fire Protection       | ^             | ALA                | Dalle M              | •                | 7.00           | _                    |                     | ,               | -                  |
| 44       | 2"                    | 0             | NA<br>NA           | Split Yr             | 0                | 7.09           | 0                    | NA                  | 40.50           | 0                  |
| 45       | 3"<br>4"              | 0             | NA<br>NA           | Split Yr             | 0<br>0           | 14.18          | 0                    | NA                  | 81.00           | 0                  |
| 46       |                       | 0             | NA<br>NA           | Split Yr             | _                | 22.16          | 0                    | NA                  | 126.56          | 0                  |
| 47       | 6.0                   |               |                    | Split Yr             | 0                | 44.30          | 0                    | NA                  | 253.12          | 0                  |
| 48       | 8"<br>10"             | 0<br>0        | NA<br>NA           | Split Yr             | 0                | 70.90          | 0                    | NA                  | 404.99          | 0                  |
| 49<br>50 | 10                    | U             | NA                 | Split Yr             | 0                | 101.92         | 0                    | NA                  | 582.18          | 0                  |
| 51       |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
| 52       |                       |               |                    |                      |                  |                |                      |                     |                 |                    |
| 53       | Total Fire Protection | <del></del> 0 |                    |                      |                  |                |                      |                     |                 |                    |
|          |                       |               |                    |                      | <u>U</u>         |                |                      | 0                   |                 | 0                  |
| 54       | Average Bill          |               |                    |                      |                  |                |                      |                     |                 |                    |
|          | <b>_</b>              |               |                    |                      |                  |                |                      |                     |                 |                    |
| 55       | Subtotal              |               |                    |                      | 324,618          |                | 332,078              |                     |                 | 592,251            |
| 56       | Unbilled Revenues     |               |                    |                      | 0                |                | 0                    |                     |                 | -                  |
| 57       | Guaranteed Revenues   |               |                    |                      | 0                |                | 0                    |                     |                 | -                  |
| 58       | Misc. Service Charge  |               |                    |                      | 4,545            |                | 4,545                |                     |                 | 7,038              |
| 59       | Total Revenue         |               |                    |                      | 329,163          |                | 336,623              |                     |                 | 599,289            |
| 60       | Booked Revenue        |               |                    |                      | 330,839          |                |                      |                     |                 |                    |
| 61       | Difference            |               |                    |                      | (1,676) =        | -0.5%          |                      |                     |                 |                    |
| 62       |                       |               |                    |                      | ,                |                |                      |                     |                 |                    |
| 63       |                       |               |                    |                      |                  |                |                      |                     |                 |                    |

# Florida Public Service Commission

Palm Terrace

Water [X] or Sewer [ ] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Schedule: E-2w Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 Page: 2 of 3 Preparer: Jack Schreyer

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

|        | (1)                   | (2)    | (3)           | (4)              | (5)       |
|--------|-----------------------|--------|---------------|------------------|-----------|
| Line   |                       | Number | Consumption   | Test Year        | Test Year |
| No.    | Class/Meter Size      | Bills  | in 1,000 gal. | Rates            | Revenue   |
| 1      | Residential           | 2.510  | 14 120        | 10.33            | 26.206    |
| 2      | 5/8" X 3/4"           | 3,518  | 14,138        | 10.32            | 36,306    |
| 3      | 3/4 <b>"</b><br>1"    | 0      | 0<br>0        | 15.47            | 0         |
| 4      |                       | 0      | 0             | 25.82            | 0         |
| 5      | 1-1/2"<br>2"          | 0      | 0             | 51.63<br>82.61   | 0         |
| 6      | _                     | 0      | 0             |                  | 0         |
| 7<br>8 | 3"<br>4"              | 0      | 0             | 165.22<br>258.15 | 0         |
| 9      |                       |        |               | 236.13           | U         |
| 10     | Gallonage<br>Block 1  |        | 14,138        | 2.86             | 40,435    |
| 11     | Block 2               | -      | 14,130        | 2.00             | 40,433    |
| 12     | Block 3               | -      |               |                  | 0         |
| 13     | Total Residential     | 3,518  | 14,138        | _                | 76,740    |
| 14     | Average Bill          | 0,010  | 17,100        |                  | 21.81     |
| 14     | Average biii          |        |               |                  | 21.01     |
| 15     | Commerical            |        |               |                  |           |
| 16     | 5/8" X 3/4"           | 9      | 23            | 10.32            | 93        |
| 17     | 3/4"                  | 0      | 0             | 15.47            | 0         |
| 18     | 1"                    | 0      | 0             | 25.82            | 0         |
| 19     | 1-1/2"                | 0      | Ö             | 51.63            | ő         |
| 20     | 2"                    | 3      | 465           | 82.61            | 248       |
| 21     | 3"                    | 0      | 0             | 165.22           | 0         |
| 22     | 4"                    | 0      | 0             | 258.15           | 0         |
| 23     | <b>-</b>              | v      | <u>_</u>      | 200.10           | U         |
| 24     | Gallonage             |        | 488           | 2.86             | 1,396     |
| 25     | Canonage              | -      | 700           | -                | 0         |
| 26     |                       | _      |               | _                | Ö         |
| 27     | Total Commercial      | 12     | 488           |                  | 1,736     |
| 28     | Average Bill          |        |               |                  | 144.70    |
| 20     | Average biii          |        |               |                  | 177.70    |
| 29     | Multi-Family          |        |               |                  |           |
| 30     | 5/8" X 3/4"           | 0      | 0             | 10.32            | 0         |
| 31     | 3/4"                  | Ö      | Ö             | 15.47            | ō         |
| 32     | 1"                    | Ö      | 0             | 25.82            | Ō         |
| 33     | 1-1/2"                | 0      | 0             | 51.63            | 0         |
| 34     | 2"                    | 0      | 0             | 82.61            | Ō         |
| 35     | 3"                    | 0      | 0             | 165.22           | 0         |
| 36     | 4"                    | 0      | 0             | 258.15           | 0         |
| 37     |                       |        |               |                  |           |
| 38     | Gallonage             | -      | 0             | 2.86             | 0         |
| 39     | •                     | -      | 0             | -                | 0         |
| 40     |                       | -      | 0             | -                | 0         |
| 41     | Total Multi- Family   | 0      | 0             |                  | 0         |
| 42     | Average Bill          |        |               |                  | -         |
| _      |                       |        |               |                  |           |
| 43     | Fire Protection       |        |               |                  |           |
| 44     | 1"                    | 0      | NA            | 6.88             | 0         |
| 45     | 2"                    | 0      | NA            | 13.77            | 0         |
| 46     | 3"                    | 0      | NA            | 21.52            | 0         |
| 47     | 4"                    | 0      | NA            | 43.01            | 0         |
| 48     | 6"                    | 0      | NA            | 68.84            | 0         |
| 49     | 8"                    | 0      | NA            | 98.96            | 0         |
| 50     |                       |        |               |                  |           |
| 51     |                       |        |               |                  |           |
| 52     |                       |        |               |                  | 0_        |
| 53     | Total Fire Protection | 0      | 0             |                  | 0         |
| 54     | Average Bill          |        |               |                  |           |
|        | =                     |        |               |                  |           |
| 55     | Subtota               | al     |               |                  | 78,477    |
|        |                       |        |               |                  |           |

# Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

Water [X] or Sewer [ ]

Schedule: E-2w 3 of 3 Page: Jack Schreyer Preparer:

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.

|            |                            |        |               | <del></del>     |           |
|------------|----------------------------|--------|---------------|-----------------|-----------|
|            | (1)                        | (2)    | (3)           | (4)             | (5)       |
| Line       | Olassa Adams Cias          | Number | Consumption   | Test Year       | Test Year |
| <u>No.</u> | Class/Meter Size           | Bills  | in 1,000 gal. | Rates           | Revenue   |
| 2          | Residential<br>5/8" X 3/4" | 10,516 | 45,014        | 10.42           | 109,577   |
| 3          | 3/4"                       | 0,510  | 45,014        | 15.62           | 0,577     |
| 4          | 1"                         | 0      | 0             | 26.07           | 0         |
| 5          | 1-1/2"                     | 0      | 0             | 52.12           | 0         |
| 6          | 2"                         | 0      | 0             | 83.40           | 0         |
| 7          | 3"                         | 0      | 0             | 166.79          | 0         |
| 8          | 4*                         | 0      | o o           | 260.61          | 0         |
| 9          | Gallonage                  |        | <u></u>       | 200.07          | · ·       |
| 10         | Block 1                    | -      | 45.014        | 2.89            | 130,090   |
| 11         | Block 2                    | -      | ,             | •               | 0         |
| 12         | Block 3                    | -      |               | -               | ō.        |
| 13         | Total Residential          | 10,516 | 45,014        |                 | 239,667   |
| 14         | Average Bill               |        |               |                 | 22.79     |
|            |                            |        |               |                 |           |
| 15         | Commerical                 |        |               |                 |           |
| 16         | 5/8" X 3/4"                | 27     | 94            | 10.42           | 281       |
| 17         | 3/4"                       | 0      | 0             | 15.62           | 0         |
| 18         | 1"                         | 0      | 0             | 26.07           | 0         |
| 19         | 1-1/2"                     | 0      | 0             | 52.12           | 0         |
| 20         | 2"                         | 9      | 1,789         | 83.40           | 751       |
| 21         | 3"                         | 0      | 0             | 166.79          | 0         |
| 22         | 4"                         | 0      | 0             | 260.61          | 0         |
| 23         |                            |        |               |                 |           |
| 24         | Gallonage                  | -      | 1,883         | 2.89            | 5,442     |
| 25         |                            | -      |               | -               | 0         |
| 26         |                            |        |               | •               | 0         |
| 27         | Total Commercial           | 36     | 1,883         |                 | 6,474     |
| 28         | Average Bill               |        |               |                 | 179.83    |
|            |                            |        |               |                 |           |
| 29         | Multi-Family               |        |               |                 |           |
| 30         | 5/8" X 3/4"                | 0      | 0             | 10.42           | 0         |
| 31         | 3/4"                       | 0      | 0             | 15.62           | 0         |
| 32         | 1"                         | 0      | 0             | 26.07           | 0         |
| 33         | 1-1/2"<br>2"               | 0      | 0             | 52.12           | 0         |
| 34<br>35   | 2<br>3"                    | 0      | 0             | 83.40<br>166.79 | 0         |
| 36         | 4"                         | 0      | 0             | 260.61          | 0         |
| 37         | 7                          | ŷ.     |               | 200.01          | U         |
| 38         | Gallonage                  | _      | 0             | 2.89            | 0         |
| 39         | Collonago                  | -      | ŏ             | -               | Ö         |
| 40         |                            |        | ō             | -               | ő         |
| 41         | Total Multi- Family        | 0      | Ô             |                 | 0         |
| 42         | Average Bill               |        | <del></del>   |                 |           |
|            | -                          |        |               |                 |           |
| 43         | Fire Protection            |        |               |                 |           |
| 44         | 1"                         | 0      | NA            | 6.95            | 0         |
| 45         | 2"                         | 0      | NA            | 13.90           | 0         |
| 46         | 3"                         | 0      | NA            | 21.72           | 0         |
| 47         | 4"                         | 0      | NA            | 43.42           | 0         |
| 48         |                            | 0      | NA            | 69.50           | 0         |
|            | 8"                         | 0      | NA            | 99.90           | 0         |
| 50         |                            |        |               |                 |           |
| 51         |                            |        |               |                 | •         |
| 52<br>53   | Total Ciro Pestantian      |        |               |                 | 0         |
| 53         | Total Fire Protection      | 0      | 0             |                 |           |
| 54         | Average Bill               |        |               |                 |           |
|            | A L                        |        |               |                 | 0.40 + 44 |
|            | Subtota                    | 11     |               |                 | 246,141   |

#### Florida Public Service Commission

E-2s

Schedule:

Palm Terrace Docket No. 060368-WS

Water [ ] or Sewer [ X ] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Page: Preparer: 1 of 3 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Jack Schreyer

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

|          | (1)                              | (2)    | (3)           | (4)                  | (5)                                     | (6)              | (7)           | (8)      | (9)              | (10)       |
|----------|----------------------------------|--------|---------------|----------------------|---|------------------|---------------|----------|------------------|------------|
| Line     |                                  | Number | Usage         | Test Year            | Test Year                               | Present          | Total Revenue | Proposed | Proposed         | Revenue at |
| No       | Class/Meter Size Residential     | Bills  | in 1,000 gal. | Rates                | Revenue                                 | Rates            | Present Rates | Usage    | Rate             | Proposed   |
| 2        | 5/8" X 3/4"                      | 12,177 | 40,564        | Split Yr             | 229,353                                 | 19.05            | 231,972       |          | 14.39            | 175,227    |
| 3        | 3/4"                             | 0      | 0             | Split Yr             | 0                                       | 19.05            | 0             |          | 21.59            | 0          |
| 4        | 1"                               | 0      | 0             | Split Yr             | 0                                       | 19.05            | 0             |          | 35.98            | 0          |
| 5        | 1-1/2"                           | 0      | 0             | Split Yr             | 0                                       | 19.05            | 0             |          | 71.96            | 0          |
| 6        | 2"                               | 0      | 0             | Split Yr             | 0                                       | 19.05            | 0             |          | 115.14           | 0          |
| 7        | 3"<br>4"                         | 0      | 0             | Split Yr             | 0                                       | 19.05<br>19.05   | 0             |          | 230.27<br>359.80 | 0          |
| 8<br>9   | Gallonage cap (gallons)          |        | none          | Split Yr             | Ü                                       | 19.05            | U             |          | 339.60           | U          |
| 10       | Capped Usage                     | _      | 40,564        | Split Yr             | 167,535                                 | 4.18             | 169,558       | 40,564   | 5.50             | 223,102    |
| 11       | Usage Above Cap                  | -      | 9,392         |                      | , |                  | ,             | 9,392    |                  | -, -       |
| 12       | •                                |        |               |                      |   |                  |               |          |                  |            |
| 13       | Total Residential                | 12,177 | 49,956        |                      | 396,888                                 |                  | 401,529       |          |                  | 398,329    |
| 14       | Average Bill                     |        |               |                      | 32.59                                   |                  | 32.97         |          |                  | 32.71      |
| 15       | Commerical                       |        |               |                      |   |                  |               |          |                  |            |
| 16       | 5/8" X 3/4"                      | 12     | 22            | Split Yr             | 226                                     | 19.05            | 229           |          | 14.39            | 173        |
| 17       | 3/4"                             | 0      | 0             | Split Yr             | 0                                       | 28.58            | 0             |          | 21.59            | 0          |
| 18       | 1"                               | 0      | 0             | Split Yr             | 0                                       | 47.62            | 0             |          | 35.98            | 0          |
| 19       | 1-1/2"                           | 0      | 0             | Split Yr             | 0                                       | 95.24            | 0             |          | 71.96            | 0          |
| 20       | 2"<br>3"                         | 0      | 0             | Split Yr<br>Split Yr | 0                                       | 152.38<br>304.74 | 0             |          | 115.14           | 0<br>0     |
| 21<br>22 | 3<br>4"                          | 0      | 0             | Split Yr             | 0                                       | 476.17           | 0             |          | 230.27<br>359.80 | 0          |
| 23       | 7                                | 0      |               | Op.ii 11             | J                                       | 470.17           | 0             |          | 333.00           | v          |
| 24       | Gallonage                        | -      | 22            | Split Yr             | 109                                     | 4.99             | 110           |          | 6.60             | 145        |
| 0.5      | Tabal Octobracial                |        |               |                      |   |                  |               |          |                  |            |
| 25       | Total Commercial                 | 12     | 22            |                      | 335<br>27.89                            |                  | 338           |          |                  | 318        |
| 26       | Average Bill                     |        |               |                      | 27.09                                   |                  | 28.20         |          |                  | 26.49      |
| 27       | Multi-Family                     |        |               |                      |   |                  |               |          |                  |            |
| 28       | 5/8" X 3/4"                      | 0      | 0             | Split Yr             | 0                                       | 19.05            | 0             |          | 14.39            | 0          |
| 29       | 3/4"                             | 0      | 0             | Split Yr             | 0                                       | 28.58            | 0             |          | 21.59            | 0          |
| 30       | 1"                               | 0      | 0             | Split Yr             | 0                                       | 47.62            | 0             |          | 35.98            | 0          |
| 31       | 1-1/2"                           | 0      | 0             | Split Yr             | 0                                       | 95.24            | 0             |          | 71.96            | 0          |
| 32<br>33 | 2"<br>3"                         | 0      | 0             | Split Yr<br>Split Yr | 0                                       | 152.38<br>304.74 | 0             |          | 115.14           | 0<br>0     |
| 34       | 3<br>4"                          | 0      | 0             | Split Yr             | 0                                       | 476.17           | 0             |          | 230.27<br>359.80 | 0          |
| 35       | 7                                | •      |               | Opint II             | O                                       | 470.17           | Ü             |          | 333.00           | 0          |
| 36       | Gallonage                        | -      | 0             | Split Yr             | 0                                       | 4.99             | 0             |          | 6.60             | 0          |
|          | -                                |        |               |                      |   |                  |               |          |                  |            |
| 37       | Total Multi- Family              | 0      | 0             |                      | 0                                       |                  | 0             |          |                  |            |
| 38       | •                                |        |               |                      | -                                       |                  | •             |          |                  |            |
|          |                                  |        |               |                      |   |                  |               |          |                  |            |
| 39       | Flat Rate                        |        |               |                      |   |                  |               |          |                  |            |
| 40       | Res. Wastewater Only             | 12     | NA            | Split Yr             | 384                                     | 32.36            | 388           |          | 30.22            | 363        |
| 41       | Sprinkler Heads                  | 0      | NA            | Split Yr             | 0                                       | -                | 0             |          | *                | 0          |
| 42       | Reuse<br>Total Flat Rate - Other | 0      | NA            | Split Yr             | 384                                     | -                | 388           |          | -                | 363        |
| 43       | Total Flat Nate - Other          |        |               |                      |   |                  | 300           |          |                  | 303        |
| 44       | Subtotal                         |        |               |                      | 397,607                                 |                  | 402,256       |          |                  | 399,010    |
| 45       | Unbilled Revenues                |        |               |                      | 0                                       |                  | 0             |          |                  | -          |
| 46       | Guaranteed Revenues              |        |               |                      | 0                                       |                  | 0             |          |                  | -          |
| 47       | Misc. Service Charge             |        |               |                      | 0                                       |                  | 0             |          |                  | 0          |
| 48       | Total Revenue                    |        |               |                      | 397,607                                 |                  | 402,256       |          |                  | 399,010    |
| 49<br>50 | Booked Revenue<br>Difference     |        |               |                      | 400,768                                 | . 000            |               |          |                  |            |
| 50<br>51 | Dilletence                       |        |               |                      | (3,161) =                               | -0.8%            |               |          |                  |            |
| 52       |                                  |        |               |                      | 0                                       | 0.0%             |               |          |                  |            |
| 02       |                                  |        |               |                      | U                                       | 0.0 /6           |               |          |                  |            |

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 Schedule: E-2s Page: 2 of 3

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.

|          |                                |        | ū             |           |           |
|----------|--------------------------------|--------|---------------|-----------|-----------|
|          | (1)                            | (2)    | (3)           | (4)       | (5)       |
| Line     | , ,                            | Number | Usage         | Test Year | Test Year |
| No.      | Class/Meter Size               | Bills  | in 1,000 gal. | Rates     | Revenue   |
| 1        | Residential                    |        |               |           |           |
| 2        | 5/8" X 3/4"                    | 3,048  | 9,999         | 18.70     | 56,998    |
| 3        | 3/4"                           | 0      | 0             | 18.70     | 0         |
| 4        | 1"                             | 0      | 0             | 18.70     | 0         |
| 5        | 1-1/2*                         | 0      | 0             | 18.70     | 0         |
| 6        | 2"                             | 0      | 0             | 18.70     | 0         |
| 7        | 3"                             | 0      | 0             | 18.70     | Ō         |
| 8        | 4"                             | Ô      | 0             | 18.70     | 0         |
| 9        | Gallonage cap                  |        |               |           | Ţ         |
| 10       | Capped Usage                   | -      | 9,999         | 4.10      | 40,996    |
| 11       | Usage Above Cap                | _      | -,            |           |           |
| 12       | 3.                             | -      |               |           |           |
| 13       | Total Residential              | 3,048  | 9,999         |           | 97,994    |
| 14       | Average Bill                   |        |               |           | 0.00      |
|          | ,                              |        |               |           |           |
| 15       | Commerical                     |        |               |           |           |
| 16       | 5/8" X 3/4"                    | 3      | 5             | 18.70     | 56        |
| 17       | 3/4"                           | Õ      | 0             | 28.05     | 0         |
| 18       | 1"                             | 0      | 0             | 46.74     | Ö         |
| 19       | 1-1/2"                         | 0      | 0             | 93.47     | 0         |
| 20       | 2"                             | 0      | 0             | 149.56    | 0         |
| 21       | 3"                             | 0      | 0             | 299.09    | 0         |
| 22       | 4"                             | 0      | 0             | 467.34    | 0         |
| 23       | 4                              | U      |               | 407.34    | U         |
| 24       | Gallonage                      |        | 5             | 4.90      | 25        |
| 24       | Gallollage                     | •      | 3             | 4.50      | 25        |
|          |                                |        |               |           |           |
| 25       | Total Commercial               |        | 5             |           | 81        |
| 26       | Average Bill                   |        |               |           | 0.00      |
| 20       | Treade Bii                     |        |               |           | 0.00      |
| 27       | Multi-Family                   |        |               |           |           |
| 28       | 5/8" X 3/4"                    | 0      | 0             | 18.70     | 0         |
| 29       | 3/4"                           | 0      | 0             | 28.05     | 0         |
| 30       | 1"                             | 0      | 0             | 46.74     | -         |
| 31       | 1-1/2"                         | 0      | 0             | 93.47     | 0<br>0    |
| 32       | 2"                             | 0      | 0             | 149.56    | 0         |
| 33       | 3"                             | 0      | 0             | 299.09    | 0         |
| 34       | 4"                             | 0      | 0             | 467.34    | 0         |
| 35       | 4                              | U      |               | 407.34    | U         |
| 36       | Gallonage                      | _      | 0             | 4.90      | 0         |
| 50       | Galloriage                     | -      | U             | 4.50      | U         |
|          |                                |        |               |           |           |
| 37       | Total Multi- Family            | 0      | 0             |           | 0         |
| 38       |                                |        |               |           |           |
| 30       | Average Bill                   |        |               |           | -         |
| 39       | Flot Data                      |        |               |           |           |
| 39<br>40 | Flat Rate Res. Wastewater Only | 3      | NA            | 24.70     | 0.5       |
| 41       |                                | 0      | NA<br>NA      | 31.76     | 95        |
| 42       | Sprinkler Heads<br>Reuse       | 0      | NA<br>NA      | -         | 0         |
| 42       | Total Flat Rate - Other        | U      | INA           | -         | 95        |
| 40       | TOTAL FIRE TRACE - Office      |        |               |           | 95        |
|          |                                |        |               |           |           |
| 44       | Subtotal                       |        |               |           | 00 100    |
| 44       | Juniolai                       |        |               |           | 98,169    |

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

Schedule: E-2s
Page: 3 of 3
Preparer: Jack Schreyer

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

|          | (1)                     | (2)    | (3)           | (4)            | (5)         |
|----------|-------------------------|--------|---------------|----------------|-------------|
| Line     |                         | Number | Usage         | Test Year      | Test Year   |
| No.      | Class/Meter Size        | Bills  | in 1,000 gal. | Rates          | Revenue     |
| 1        | Residential             | 0.400  | 20.505        | 40.00          | 470.050     |
| 2<br>3   | 5/8" X 3/4"<br>3/4"     | 9,129  | 30,565        | 18.88          | 172,356     |
| 4        | 3/4<br>1"               | 0      | 0             | 18.88          | 0           |
| 5        | 1-1/2"                  | 0      | 0             | 18.88<br>18.88 | 0           |
| 6        | 2"                      | 0      | 0             | 18.88          | 0           |
| 7        | 3"                      | 0      | 0             | 18.88          | 0           |
| 8        | 4"                      | 0      | 0             | 18.88          | 0           |
| 9        | Gallonage cap           |        |               | 10.00          | U           |
| 10       | Capped Usage            | _      | 30,565        | 4.14           | 126,539     |
| 11       | Usage Above Cap         | _      | 00,000        |                | 120,000     |
| 12       | 200301.2010 004         | -      |               |                |             |
| 13       | Total Residential       | 9,129  | 30,565        |                | 298,895     |
| 14       | Average Bill            |        |               |                | 32.74       |
|          | <b>3</b>                |        |               |                |             |
| 15       | Commerical              |        |               |                |             |
| 16       | 5/8" X 3/4"             | 9      | 17            | 18.88          | 170         |
| 17       | 3/4"                    | Ö      | 0             | 28.32          | 0           |
| 18       | 1"                      | 0      | Ö             | 47.19          | Ö           |
| 19       | 1-1/2"                  | 0      | 0             | 94.38          | ō           |
| 20       | 2"                      | 0      | 0             | 151.01         | Ō           |
| 21       | 3"                      | 0      | 0             | 302.00         | 0           |
| 22       | 4"                      | 0      | 0             | 471.89         | 0           |
| 23       |                         |        |               |                |             |
| 24       | Gallonage               | -      | 17            | 4.95           | 84          |
|          |                         |        |               |                |             |
|          | <b>-</b>                |        |               |                |             |
| 25       | Total Commercial        | 9      | 17            |                | 254         |
| 26       | Average Bill            |        |               |                | 28.23       |
|          |                         |        |               |                |             |
| 27       | Multi-Family            |        | _             |                |             |
| 28       | 5/8" X 3/4"             | 0      | 0             | 18.88          | 0           |
| 29       | 3/4"                    | 0      | 0             | 28.32          | 0           |
| 30       | 1"                      | 0      | 0             | 47.19          | 0           |
| 31       | 1-1/2"                  | 0      | 0             | 94.38          | 0           |
| 32<br>33 | 2"<br>3"                | 0<br>0 | 0             | 151.01         | 0           |
| 34       | 3<br>4"                 | 0      | 0             | 302.00         | 0           |
| 35       | 4                       | U      |               | 471.89         | 0           |
| 36       | Gallonage               | _      | 0             | 4.95           | 0           |
| 50       | Gallonage               | -      | U             | 4.90           | U           |
|          |                         |        |               |                |             |
| 37       | Total Multi- Family     | 0      | 0             |                |             |
| 38       | Average Bill            |        |               |                |             |
| 55       | , ., 5, 3g5 Diii        |        |               |                | <del></del> |
| 39       | Flat Rate               |        |               |                |             |
| 40       | Res. Wastewater Only    | 9      | NA            | 32.07          | 289         |
| 41       | Sprinkler Heads         | 0      | NA            | -              | 0           |
| 42       | Reuse                   | Ō      | NA            | -              | Ő           |
| 43       | Total Flat Rate - Other | -      |               |                | 289         |
|          |                         |        |               |                |             |
|          |                         |        |               |                |             |
| 44       | Subtotal                |        |               |                | 299,437     |
|          |                         |        |               |                |             |

# **Customer Monthly Billing Schedule**

# Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3 Page: 1 of 1

Preparer: Jack Schreyer

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

# WATER

|      | (1)         | (2)         | (3)     | (4)          | (5)          | (6)    | (7)    |
|------|-------------|-------------|---------|--------------|--------------|--------|--------|
| Line | Month/      |             | General | Multi-Family | Private Fire | Other  |        |
| No.  | Year        | Residential | Service | Dwelling     | Protection   | (List) | Total  |
| 1    | Jan-05      | 1,167       | 4       | 0            | 0            | 0      | 1,171  |
| 2    | Feb-05      | 1,167       | 4       | 0            | 0            | 0      | 1,171  |
| 3    | Mar-05      | 1,169       | 4       | 0            | 0            | 0      | 1,173  |
| 4    | Apr-05      | 1,172       | 4       | 0            | 0            | 0      | 1,176  |
| 5    | May-05      | 1,165       | 4       | 0            | 0            | 0      | 1,169  |
| 6    | Jun-05      | 1,155       | 4       | 0            | 0            | 0      | 1,159  |
| 7    | Jul-05      | 1,155       | 4       | 0            | 0            | 0      | 1,159  |
| 8    | Aug-05      | 1,153       | 4       | 0            | 0            | 0      | 1,157  |
| 9    | Sep-05      | 1,157       | 4       | 0            | 0            | 0      | 1,161  |
| 10   | Oct-05      | 1,153       | 4       | 0            | 0            | 0      | 1,157  |
| 11   | Nov-05      | 1,149       | 4       | 0            | 0            | 0      | 1,153  |
| 12   | Dec-05      | 1,154       | 4       | 0            | 0            | 0      | 1,158  |
| 13   | Total Water | 13,916      | 48      | 0            | 0            | 0      | 13,964 |

# SEWER

|      | (1)         | (2)         | (3)     | (4)          | (5)          | (6)    | (7)    |
|------|-------------|-------------|---------|--------------|--------------|--------|--------|
| Line | Month/      |             | General | Multi-Family | Private Fire | Other  |        |
| No.  | Year        | Residential | Service | Dwelling     | Protection   | (List) | Total  |
| 14   | Jan-05      | 1,018       | 1       | 0            | 0            | 0      | 1,019  |
| 15   | Feb-05      | 1,018       | 1       | 0            | 0            | 0      | 1,019  |
| 16   | Mar-05      | 1,020       | 1       | 0            | 0            | 0      | 1,021  |
| 17   | Apr-05      | 1,024       | 1       | 0            | 0            | 0      | 1,025  |
| 18   | May-05      | 1,019       | 1       | 0            | 0            | 0      | 1,020  |
| 19   | Jun-05      | 1,009       | 1       | 0            | 0            | 0      | 1,010  |
| 20   | Jul-05      | 1,009       | 1       | 0            | 0            | 0      | 1,010  |
| 21   | Aug-05      | 1,001       | 1       | 0            | 0            | 0      | 1,002  |
| 22   | Sep-05      | 1,006       | 1       | 0            | 0            | 0      | 1,007  |
| 23   | Oct-05      | 1,002       | 1       | 0            | 0            | 0      | 1,003  |
| 24   | Nov-05      | 999         | 1       | 0            | 0            | 0      | 1,000  |
| 25   | Dec-05      | 1,005       | 1       | 0            | 0            | 0      | 1,006  |
| 26   | Total Sewer | 12,130      | 12      | 0            | 0            | 0      | 12,142 |

#### Miscellaneous Service Charges

#### Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

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

Schedule:

E-4

Page: Preparer: 1 of 1

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**

|      | (1)                 | (2)       | (3)        | (4)       | (5)        |
|------|---------------------|-----------|------------|-----------|------------|
| Line |                     | Pres      | ent        | Propo     | sed        |
| No.  | Type Charge         | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| 1    | Initial Connection  | 15.00     | 15.00      | 24.00     | 31.00      |
| 2    | Normal Reconnect    | 15.00     | 15.00      | 24.00     | 31.00      |
| 3    | Violation Reconnect | -         | -          | 48.00     | 62.00      |
| 4    | Premises Visit      | -         | -          | 24.00     | 31.00      |
| 5    | Insufficient Funds  | 20.00     | -          | 21.00     | -          |
| 6    | Late Payment Fees   | -         | -          | -         | -          |

# **SEWER**

|      | (1)                 | (2)         | (3)         | (4)         | (5)         |
|------|---------------------|-------------|-------------|-------------|-------------|
| Line |                     | Pres        | ent         | Propo       | sed         |
| No.  | Type Charge         | Bus. Hrs.   | After Hrs.  | Bus. Hrs.   | After Hrs.  |
| 7    | Initial Connection  | Actual cost | Actual cost | Actual cost | Actual cost |
| 8    | Normal Reconnect    | Actual cost | Actual cost | Actual cost | Actual cost |
| 9    | Violation Reconnect | Actual cost | Actual cost | Actual cost | Actual cost |
| 10   | Premises Visit      | -           | -           | 24.00       | 31.00       |
| 11   | Insufficient Funds  | 20.00       | -           | 21.00       | -           |
| 12   | Late Payment Fees   | -           | -           | -           | -           |

# **Derivation of charges**

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

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

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

# Miscellaneous Service Charge Revenue

# Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: E-5 Page: 1 of 1

Preparer: Jack Schreyer

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

| Line     | (1)<br>Month/    | (2)<br>Initial | (3)<br>Normal | (4)<br>Violation | (5)<br>Premises | (6)<br>Other | (7)   |
|----------|------------------|----------------|---------------|------------------|-----------------|--------------|-------|
| No.      | Year             | Connection     | Reconnect     | Reconnect        | Visit           | Charges      | Total |
| WATE     |                  |                |               |                  |                 |              | -     |
| 1        | Jan-05           | 405            | 0             | 0                | 0               | (20)         | 385   |
| 2        | Feb-05           | 330            | 0             | 0                | 0               | 40           | 370   |
| 3        | Mar-05           | 300            | 0             | 0                | 0               | 20           | 320   |
| 4        | Apr-05           | 315            | 0             | 0                | 0               | 40           | 355   |
| 5        | May-05           | 285            | 0             | 0                | 0               | 0            | 285   |
| 6        | Jun-05           | 390            | 0             | 0                | 0               | 60           | 450   |
| 7        | Jul-05           | 495            | 0             | 0                | 0               | 100          | 595   |
| 8        | Aug-05           | 415            | 0             | 0                | 0               | 60           | 475   |
| 9        | Sep-05           | 390            | 0             | 0                | 0               | 20           | 410   |
| 10       | Oct-05           | 210            | 0             | 0                | 0               | 20           | 230   |
| 11       | Nov-05           | 300            | 0             | 0                | 0               | 80           | 380   |
| 12       | Dec-05           | 270            | 0             | 0                | 0               | 20           | 290   |
| 13       | Total Water      | 4,105          | 0             | 0                | 0               | 440          | 4,545 |
| 14       | Annual Events    | 274            | 0             | 0                | 0               | 22           |       |
| 15       | 2006 Rate        | 15             | 15            | 0                | 0               | 20           |       |
| 16       | 2006 Revenue     | 4,105          | 0             | 0                | 0               | 440          | 4,545 |
| 17       | 2007 Rate        | 24             | 24            | 48               | 24              | 21           |       |
| 18       | 2007 Revenue     | 6,576          | 0             | 0                | 0               | 462          | 7,038 |
| SEWE     | R                |                |               |                  |                 |              |       |
| 19       | Jan-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 20       | Feb-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 21       | Mar-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 22       | Apr-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 23       | May-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 24       | Jun-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 25       | Jul-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 26       | Aug-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 27       | Sep-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 28<br>29 | Oct-05           | 0              | 0             | 0                | 0               | 0            | 0     |
| 29<br>30 | Nov-05<br>Dec-05 | 0              | 0<br>0        | 0                | 0               | 0            | 0     |
| 30       | Dec-05           | U              | Ü             | U                | U               | 0            | 0     |
| 31       | Total Sewer      | 0              | 0             | 0                | 0               | 0            | 0     |
| 32       | Annual Events    | 0              | 0             | 0                | 0               | 0            |       |
| 33       | 2006 Rate        | Actual cost    | Actual cost   | Actual cost      | 0               | 20           |       |
| 34       | 2006 Revenue     | 0              | 0             | 0                | 0               | 0            | 0     |
| 35       | 2007 Rate        | Actual cost    | Actual cost   | Actual cost      | 24              | 21           | ,     |
| 36       | 2007 Revenue     | 0              | 0             | 0                | 0               | 0            | 0     |

# **Public Fire Hydrants Schedule**

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

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

Any fire hydrant information is detailed on enclosed system maps

# **Private Fire Protection Service**

# Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-7 Page:

1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection.

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

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

Any fire hydrant information is detailed on enclosed system maps 1

# **Contracts and Agreements Schedule**

# Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8 Page: 1 of 1

Preparer: Jack Schreyer

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

| Line | (1)  | (2)         |
|------|------|-------------|
| No   | Туре | Description |

N/A

# Tax or Franchise Fee Schedule

# Florida Public Service Commission

Palm Terrace

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 t | he type | of ag | reement | (i.e. | contr | act, tax | (). |
|---------|---------|-------|---------|-------|-------|----------|-----|
|---------|---------|-------|---------|-------|-------|----------|-----|

| Line        | (1)                       | (2)                          | (3)    | (4)                                 | (5)               |
|-------------|---------------------------|------------------------------|--------|-------------------------------------|-------------------|
| Line<br>No. | Type Tax or Fee           | To Whom Paid                 | Amount | How collected<br>From Customers     | Type<br>Agreement |
| WATE        | R                         |                              |        |                                     |                   |
| 1<br>2      | Regulatory Assessment Fee | Florida Public Service Comm. | 4.5%   | Included in overall cost of service | None              |
|             |                           |                              |        |                                     |                   |
|             |                           |                              |        |                                     |                   |
|             |                           |                              |        |                                     |                   |
|             |                           |                              |        |                                     |                   |
| SEWE        |                           |                              |        |                                     |                   |
| 3<br>4      | Regulatory Assessment Fee | Florida Public Service Comm. | 4.5%   |                                     | None              |

# Service Availability Charges Schedule

# Florida Public Service Commission

Palm TerraceSchedule:E-10Docket No. 060368-WSPage: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.

|      | (1)                                  | -          | (2)          | (3)          |
|------|--------------------------------------|------------|--------------|--------------|
| Line |                                      |            | Present      | Proposed     |
| No.  | Type Charge                          |            | Charges      | Charges      |
| WAT  |                                      |            |              |              |
| 1    | Service Installation Charge          | 3/4"       | 143.00       | 251.00       |
| 2    | (Service Line Size)                  | 1"         | 154.00       | 278.00       |
| 3    |                                      | 1 1/2"     | 202.00       | 403.00       |
| 4    |                                      | 2"         | 245.00       | 513.00       |
| 5    |                                      | Over 2"    | Actual Costs | Actual Costs |
| 6    | Meter Installation Fee               | 5/8"       | 90.00        | 138.00       |
| 7    | (Meter Size)                         | 3/4"       | 110.00       | 138.00       |
| 8    | ,                                    | 1"         | 140.00       | 138.00       |
| 9    |                                      | 1 1/2"     | 300.00       | 274.00       |
| 10   |                                      | 2"         | 385.00       | 430.00       |
| 11   |                                      | Over 2"    | Actual Costs | Actual Costs |
| 12   | Back Flow Preventor Installation Fee |            | Actual Costs | Actual Costs |
| 13   | Plant/System Capacity Charge         |            | 700.00       | 700.00       |
| 14   | Main Extension Charge                |            | 446.00       | 446.00       |
| SEW  | /ER                                  |            |              |              |
| 15   | Service Installation Charge          | 4"         |              | 1,500.00     |
| 16   | · ·                                  | over 4"    |              | Actual Costs |
| 17   |                                      | 4" Unpaved | 170.00       |              |
| 18   |                                      | 6" Unpaved | 227.00       |              |
| 19   |                                      | 4" Paved   | 548.00       |              |
| 20   |                                      | 6" Paved   | 605.00       |              |
| 21   | Plant/System Capacity Charge         |            | 1,300.00     | 1,300.00     |
| 22   | Main Extension Charge                |            | 480.00       | 480.00       |

# **Guaranteed Revenues Received**

# Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

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

Schedule:

E-11

Page: Preparer: 1 of 1 Jack Schreyer

Water [X] or Sewer [X]

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

| Line       | (1)<br>Month/ | (2)         | (3)     | (4)         | (5)   |
|------------|---------------|-------------|---------|-------------|-------|
|            |               |             | General |             |       |
| <u>No.</u> | Year          | Residential | Service | Other       | Total |
|            |               |             |         |             |       |
| 1          |               |             |         |             |       |
| 2          |               |             |         |             |       |
| 3          |               |             | N/A     |             |       |
| 4          |               |             |         |             |       |
| 5          |               |             |         |             |       |
| 6          |               |             |         |             |       |
| 7          |               |             |         |             |       |
| 8          |               |             |         |             |       |
| 9          |               |             |         |             |       |
| 10         |               |             |         |             |       |
| 11         |               |             |         |             |       |
| 12         |               |             |         |             |       |
|            |               |             |         | <del></del> |       |
|            | Total         | 0           | 0       | 0           | ^     |
|            | , otal        |             | U       |             | 0     |

# Class A Utility Cost of Service Study

#### Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
Test Year Ended: 12/31/2005
Water [X] or Sewer [X]

Schedule: E-12 Page: 1 of 1

Preparer: Jack Schreyer

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

|      |   |      | <br> |  |
|------|---|------|------|--|
| Line | _ |      |      |  |
| No.  |   | <br> |      |  |

Not applicable; no industrial customers.

Florida Public Service Commission

Palm Terrace 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.

|             |                                  |            |        |            |            | on is in 1 | ,000 gallons) |                |            |          |          |           |
|-------------|----------------------------------|------------|--------|------------|------------|------------|---------------|----------------|------------|----------|----------|-----------|
|             | (1)                              | (2)        | (3)    | (4)        | (5)        | (6)        | (7)           | (8)            | (9)        | (10)     | (11)     | (12)      |
| 1:          |                                  | Historical | D:     | Proj. Test | Historical | n :        | Proj. Test    |                | Proj. Test | _        |          | Projected |
| Line<br>No. | Classificator Cina               | Year 2005  | Proj.  | Year 2006  | Year 2005  | Proj.      | Year 2006     | Present        | Year 2006  | Conserv. | Proposed | 2006      |
| 1           | Class/Meter Size Residential     | Bills      | Factor | Bills      | Consump.   | Factor     | Consump.      | Rates          | Revenue    | Gallons  | Rates    | Rev. Req. |
| 2           | 5/8" X 3/4"                      | 14,034     | Note A | 14,034     | 50.450     | Ni-t- D    | 50.450        | 40.00          | 440.404    |          | 00.05    | 224422    |
| 3           | 3/4"                             | 14,034     | Note A | ,          |            | Note B     | 59,152        | 10.63          | 149,181    |          | 20.25    | 284,189   |
|             |                                  |            |        | 0          | 0          |            | 0             | 15.94          | 0          |          | 30.37    | 0         |
| 4           | 1"                               | 0          |        | 0          | 0          |            | 0             | 26.60          | 0          |          | 50.62    | 0         |
| 5           | 1-1/2"                           |            |        | 0          | 0          |            | 0             | 53.17          | 0          |          | 101.25   | 0         |
| 6           | 2"                               | 0          |        | 0          | 0          |            | 0             | 85.08          | 0          |          | 162.00   | 0         |
| 7           | 3"                               | 0          |        | 0          | 0          |            | 0             | 170.15         | 0          |          | 323.99   | 0         |
| 8           | 4"                               | 0          |        | 0          | 0          |            | 0             | 265.87         | 0          |          | 506.24   | 0         |
| 9           | Gallonage                        |            |        |            |            |            |               |                |            |          |          |           |
| 10          | Block 1                          | •          |        | 0          | 59,152     |            | 59,152        | 2.95           | 174,498    | 47,063   | 4.73     | 222,608   |
| 11          | Block 2                          | -          |        | 0          | 0          |            | 0             | -              | 0          | 12,089   | 5.92     | 71,567    |
| 12          | Block 3                          | -          |        | 0          | 0          |            | 0             | -              | 0          | 0        | -        | 0         |
| 13          | Total Residential                | 14,034     |        | 14,034     | 59,152     |            | 59,152        |                | 323,680    | 59,152   |          | 578,363   |
| 14          |                                  |            |        |            |            |            |               |                |            |          |          |           |
| 15          | Commerical                       |            |        |            |            |            |               |                |            |          |          |           |
| 16          |                                  | 36         |        | 36         | 117        |            | 117           | 10.63          | 383        |          | 20.25    | 729       |
| 17          | 3/4"                             | 0          |        | 0          | 0          |            | 0             | 15.94          | 0          |          | 30.37    | 0         |
| 18          | 1"                               | 0          |        | 0          | ō          |            | Ö             | 26.60          | ő          |          | 50.62    | ő         |
|             | 1-1/2"                           | 0          |        | 0          | ō          |            | Ö             | 53.17          | ő          |          | 101.25   | 0         |
| 20          | 2"                               | 12         |        | 12         | 2,254      |            | 2,254         | 85.08          | 1,021      |          | 162.00   | 1,944     |
| 21          | 3"                               | 0          |        | 0          | 0          |            | 0             | 170.15         | 0          |          | 323.99   | 0         |
| 22          | 4"                               | Ö          |        | Ö          | Ö          |            | 0             | 265.87         | 0          |          | 506.24   | 0         |
| 23          |                                  | -          |        | ŭ          | ŭ          |            | ·             | 200.07         | v          |          | 300.24   | 0         |
| 24          | Gallonage                        | -          |        | 0          | 2,371      |            | 2,371         | 2.95           | 6,994      | 2,371    | 4.73     | 11,215    |
| 25          | Total Commercial                 | 48         | •      | 48         | 0          | •          | 2,371         | 2.00           | 8,398      | 2,371    | 4.75     | 13,888    |
| 26          |                                  |            |        |            |            |            | _,_,          |                | 0,000      | 2,011    |          | 10,000    |
| 27          | Multi-Family                     |            |        |            |            |            |               |                |            |          |          |           |
| 28          |                                  | 0          |        | 0          | 0          |            | 0             | 10.00          | 0          |          | 20.05    |           |
|             | 3/4"                             | 0          |        | 0          | 0          |            | 0             | 10.63<br>15.94 | 0          |          | 20.25    | 0         |
| 30          |                                  | 0          |        | 0          | 0          |            | 0             |                | 0          |          | 30.37    | 0         |
|             | 1-1/2"                           | 0          |        | 0          | 0          |            |               | 26.60          | 0          |          | 50.62    | 0         |
| 32          | 2"                               | 0          |        | 0          | 0          |            | 0             | 53.17          | 0          |          | 101.25   | 0         |
| 33          | 3"                               | 0          |        | 0          |            |            |               | 85.08          | 0          |          | 162.00   | 0         |
| 34          | 3<br>4"                          | 0          |        | 0          | 0          |            | 0             | 170.15         | 0          |          | 323.99   | 0         |
| 35          | 4                                | U          |        | U          | U          |            | 0             | 265.87         | 0          |          | 506.24   | 0         |
| 36          | Gallonage                        |            |        | 0          | 0          |            |               | 2.05           | •          |          |          | _         |
| 37          | Total Multi-Family               | - 0        |        |            | 0          |            | 0             | 2.95           | 0          | 0        | 4.73     | 0         |
| 38          | Total Multi-r allilly            | U          |        | U          | U          |            | U             |                | 0          | 0        |          | 0         |
|             | P. B                             |            |        |            |            |            |               |                |            |          |          |           |
| 39          | Fire Protection                  | _          |        | -          |            |            |               |                |            |          |          |           |
| 40          | 2"                               | 0          |        | 0          |            |            |               | -              | 0          |          | 40.50    | 0         |
| 41          | 3"                               | 0          |        | 0          |            |            |               | -              | 0          |          | 81.00    | 0         |
| 42          |                                  | 0          |        | 0          |            |            |               | -              | 0          |          | 126.56   | 0         |
| 43          |                                  | 0          |        | 0          |            |            |               | -              | 0          |          | 253.12   | 0         |
| 44          | 8"                               | 0          |        | 0          |            |            |               | -              | 0          |          | 404.99   | 0         |
| 45          | 10"                              | 0          |        | 0          |            |            |               | -              | 0          |          | 582.18   | 0         |
| 46          | Per Hydrant                      | 0          |        | 0          |            |            |               | -              | 0          |          | -        | 0         |
| 47<br>48    | Total Fire Protection            | 0          |        | 0          |            |            |               |                | 0          |          |          | 0         |
| 40          | 0.1                              | 44.000     |        |            |            |            |               |                |            |          |          |           |
| 49          | Subtotals<br>Mine Service Charge | 14,082     |        | 14,082     | 59,152     |            | 61,523        |                | 332,078    | 61,523   |          | 592,251   |
| 50          | Misc. Service Charge             |            |        |            |            |            |               |                | 4,545      |          |          | 7,038     |
| 51          | Total Revenue                    |            |        |            |            |            |               |                | 336,623    |          |          | 599,289   |

Note A: Reflects projected customer growth for 2006

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

Florida Public Service Commission

Palm Terrace 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.

|          |                            |            |        |              | (consumpti    | on is in 1 | ,000 gallons) |         | p            |          |          |           |
|----------|----------------------------|------------|--------|--------------|---------------|------------|---------------|---------|--------------|----------|----------|-----------|
|          | (1)                        | (2)        | (3)    | (4)          | (5)           | (6)        | (7)           | (8)     | (9)          | (10)     | (11)     | (12)      |
|          |                            | Proj. Test |        | Proj. Test   | Proj. Test    |            | Proj. Test    | _       | Proj. Test   | _        |          | Projected |
| Line     | 01-11-01-01-               | Year 2006  |        | Year 2007    | Year 2006     | -          | Year 2007     | Present | Year 2007    | Conserv. | Proposed | 2007      |
| No.      | Class/Meter Size           | Bills      | Factor | Bills        | Consump.      | Factor     | Consump.      | Rates   | Revenue      | Gallons  | Rates    | Rev. Req. |
| 1<br>2   | Residential<br>5/8" X 3/4" | 14,034     | Note A | 14,034       | 59,152        | Note B     | 59,152        | 10.63   | 140 101      |          | 20.25    | 284,189   |
| 3        | 3/4"                       | 14,034     | NOIE A | 14,034       | 09,152        | Note D     | 09,102        | 15.94   | 149,181<br>0 |          | 30.37    | 204,109   |
| 4        | 1"                         | 0          |        | 0            | 0             |            | 0             | 26.60   | 0            |          | 50.62    | 0         |
| 5        | 1-1/2"                     | 0          |        | 0            | 0             |            | 0             | 53.17   | 0            |          | 101.25   | 0         |
| 6        | 2"                         | 0          |        | 0            | 0             |            | 0             | 85.08   | 0            |          | 162.00   | 0         |
| 7        | 3"                         | 0          |        | 0            | 0             |            | 0             | 170.15  | 0            |          | 323.99   | 0         |
| 8        | 4"                         | 0          |        | 0            | 0             |            | 0             | 265.87  | 0            |          | 506.24   | 0         |
| 9        | Gallonage                  | · ·        |        | v            | J             |            | · ·           | 203.07  | v            |          | 500.24   | 0         |
| 10       | Block 1                    | 0          |        | 0            | 59,152        |            | 59,152        | 2.95    | 174,498      | 47,063   | 4.73     | 222,608   |
| 11       | Block 2                    | Õ          |        | ő            | 00,102        |            | 0             | -       | 0            | 12,089   | 5.92     | 71,567    |
| 12       | Block 3                    | 0          |        | ō            | Ö             |            | ő             | _       | Ö            | 0        | -        | 0         |
| 13       | Total Residential          | 14,034     | -      | 14,034       | 59,152        | _          | 59,152        |         | 323,680      | 59,152   |          | 578,363   |
| 14       |                            | •          |        | ,            |               |            | ,             |         |              | ,        |          | ,         |
|          |                            |            |        |              |               |            |               |         |              |          |          |           |
| 15       | Commerical                 |            |        |              |               |            |               |         |              |          |          |           |
| 16       | 5/8" X 3/4"                | 36         |        | 36           | 117           |            | 117           | 10.63   | 383          |          | 20.25    | 729       |
| 17       | 3/4"                       | 0          |        | 0            | 0             |            | 0             | 15.94   | 0            |          | 30.37    | 0         |
| 18       | 1"                         | 0          |        | 0            | 0             |            | 0             | 26.60   | 0            |          | 50.62    | 0         |
| 19       | 1-1/2"                     | 0          |        | 0            | 0             |            | 0             | 53.17   | 0            |          | 101.25   | 0         |
| 20       | 2"                         | 12         |        | 12           | 2,254         |            | 2,254         | 85.08   | 1,021        |          | 162.00   | 1,944     |
| 21       | 3"                         | 0          |        | 0            | 0             |            | 0             | 170.15  | 0            |          | 323.99   | 0         |
| 22       | 4"                         | 0          |        | 0            | 0             |            | 0             | 265.87  | 0            |          | 506.24   | 0         |
| 23       |                            |            |        |              |               |            |               |         | 0            |          |          |           |
| 24       | Gallonage                  | 0          | _      | 0            | 2,371         | _          | 2,371         | 2.95    | 6,994        | 2,371    | 4.73     | 11,215    |
| 25       | Total Commercial           | 48         |        | 48           | 2,371         |            | 2,371         |         | 8,398        | 2,371    |          | 13,888    |
| 26       |                            |            |        |              |               |            |               |         |              |          |          |           |
| 27       | Multi-Family               |            |        |              |               |            |               |         |              |          |          |           |
| 28       | 5/8" X 3/4"                | 0          |        | 0            | 0             |            | 0             | 10.63   | 0            |          | 20.25    | 0         |
| 29       | 3/4"                       | 0          |        | 0            | 0             |            | 0             | 15.94   | 0            |          | 30.37    | 0         |
| 30       |                            | 0          |        | 0            | 0             |            | 0             | 26.60   | 0            |          | 50.62    | 0         |
|          | 1-1/2"                     | 0          |        | Ö            | 0             |            | 0             | 53.17   | 0            |          | 101.25   | 0         |
|          | 2"                         | Ō          |        | 0            | 0             |            | 0             | 85.08   | 0            |          | 162.00   | Ö         |
| 33       |                            | Ō          |        | Ō            | ō             |            | ő             | 170.15  | 0            |          | 323.99   | ő         |
| 34       |                            | 0          |        | 0            | ō             |            | ŏ             | 265.87  | Ö            |          | 506.24   | ő         |
| 35       |                            |            |        |              |               |            | •             |         | •            |          | 000.2    | Ū         |
| 36       | Gallonage                  | 0          |        | 0            | 0             |            | 0             | 2.95    | 0            | 0        | 4.73     | 0         |
| 37       | Total Multi-Family         | 0          | -      | 0            | 0             | _          | 0             |         |              | 0        |          | 0         |
| 38       |                            |            |        |              |               |            |               |         |              |          |          |           |
|          |                            |            |        |              |               |            |               |         |              |          |          |           |
| 39       | Fire Protection            | _          |        | _            |               |            |               |         |              |          |          | _         |
| 40       | 2"                         | 0          |        | 0            |               |            |               | -       | 0            |          | 40.50    | 0         |
| 41       | -                          | 0          |        | 0            |               |            |               | -       | 0            |          | 81.00    | 0         |
| 42       |                            | 0          |        | 0            |               |            |               | -       | 0            |          | 126.56   | 0         |
| 43<br>44 |                            | 0          |        | 0            |               |            |               | -       | 0            |          | 253.12   | 0         |
| 44       | 8"<br>10"                  | 0          |        | 0            |               |            |               | -       | 0            |          | 404.99   | 0         |
| 46       | Per Hydrant                | 0          |        | 0            |               |            |               | -       | -            |          | 582.18   | 0         |
| 47       | Total Fire Protection      | 0          |        |              |               |            |               | -       | 0 0          |          | -        | 0         |
| 48       | , Start he i totection     | U          |        | U            |               |            |               |         | U            |          |          | U         |
| 49       | Subtotals                  | 14,082     | -      | 14,082       | 61,523        | -          | 61,523        |         | 332,078      | 61,523   |          | 592,251   |
| 50       | Misc. Service Charge       |            |        |              |               |            |               |         | 4,545        | ,        |          | 7,038     |
| 51       | Total Revenue              |            |        |              |               |            |               |         | 336,623      |          |          | 599,289   |
|          |                            |            | Note A | Peflecte pro | iected custon | ner aroud  | th for 2007   |         |              |          |          | 230,200   |

Note A: Reflects projected customer growth for 2007

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

Florida Public Service Commission

Palm Terrace Paim Jerrace
Docket No. 060368-WS
Schedule Year End: 12/31/2006
Water [ ] or Sewer [ X ] Schedule: E-13s Page: 1 of 2 Preparer: Jack Schreyer

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

(usage is in 1,000 gallons)

|      |                         |            |         |            | (usage is in | <u>0 000,11</u> | allons)      |         |            |           |          |           |
|------|-------------------------|------------|---------|------------|--------------|-----------------|--------------|---------|------------|-----------|----------|-----------|
|      | (1)                     | (2)        | (3)     | (4)        | (5)          | (6)             | (7)          | (8)     | (9)        | (10)      | (11)     | (12)      |
|      | • •                     | Historical |         | Proj. Test | Historical   |                 | Proj. Test   | •       | Proj. Test | Proposed  |          | Projected |
| Line |                         | Year 2005  | Proj.   | Year 2006  | Year 2005    | Proj.           | Year 2006    | Present | Year 2006  | Year 2006 | Proposed | 2006      |
| No.  | Class/Meter Size        | Bills      | Factor  | Bills      | Usage        | Factor          | Usage        | Rates   | Revenue    | Usage     | Rates    | Rev. Req. |
| 1    | Residential             |            | , actor | Dillis     |              | 1 BOLOI         | Osage        | 770103  | TREVENIUC  | Cange     | ivates   | Mev. Med. |
|      |                         | 10 177     | Note A  | 10 177     | 40 564       | Nata D          | 40 504       | 10.05   | 224 072    |           | 44.00    | 475 007   |
| 2    | 5/8" X 3/4"             | 12,177     | MOIG A  | 12,177     | 40,564       | Note B          | 40,564       | 19.05   | 231,972    |           | 14.39    | 175,227   |
| 3    | 3/4"                    | 0          |         | 0          | 0            |                 | 0            | 19.05   | 0          |           | 21.59    | 0         |
| 4    | 1"                      | 0          |         | 0          | 0            |                 | 0            | 19.05   | 0          |           | 35.98    | 0         |
| 5    | 1-1/2"                  | 0          |         | 0          | 0            |                 | 0            | 19.05   | 0          |           | 71.96    | 0         |
| 6    | 2"                      | 0          |         | 0          | 0            |                 | 0            | 19.05   | 0          |           | 115.14   | 0         |
| 7    | 3"                      | 0          |         | 0          | 0            |                 | 0            | 19.05   | 0          |           | 230.27   | 0         |
| 8    | 4"                      | 0          |         | ō          | ō            |                 | ō            | 19.05   | Ō          |           | 359.80   | 0         |
| 9    | Gallonage cap (gallons) | •          |         | v          | Ü            |                 | •            | 10.00   | v          |           | 6,000    | v         |
|      |                         |            |         |            | 40 504       |                 | 10 501       | 4.40    | 400 550    | 10.504    |          | 000 400   |
| 10   | Capped Usage            | -          |         |            | 40,564       |                 | 40,564       | 4.18    | 169,558    | 40,564    | 5.50     | 223,102   |
| 11   | Usage Above Cap         | -          |         |            | 9,392        |                 | 9,392        |         |            | 9,392     |          |           |
| 12   |                         |            |         |            |              |                 |              |         |            |           |          |           |
| 13   | Total Residential       | 12,177     |         | 12,177     | 49,956       |                 | 49,956       |         | 401,529    | 49,956    |          | 398,329   |
| 14   |                         |            |         |            |              |                 |              |         |            |           |          |           |
| 15   | Commerical              |            |         |            |              |                 |              |         |            |           |          |           |
| 16   | 5/8" X 3/4"             | 12         |         | 12         | 22           |                 | 22           | 19.05   | 229        |           | 14.39    | 173       |
| 17   | 3/4"                    | 0          |         | ō          | 0            |                 | 0            | 28.58   | 0          |           | 21.59    | 0         |
| 18   | 1"                      | ő          |         | ŏ          | 0            |                 | Ő            | 47.62   | ő          |           | 35.98    | ő         |
|      |                         | 0          |         | 0          | 0            |                 | 0            |         | 0          |           |          |           |
| 19   | 1-1/2"                  |            |         |            |              |                 |              | 95.24   |            |           | 71.96    | 0         |
| 20   | 2"                      | 0          |         | 0          | 0            |                 | 0            | 152.38  | 0          |           | 115.14   | 0         |
| 21   | 3"                      | 0          |         | 0          | 0            |                 | 0            | 304.74  | 0          |           | 230.27   | 0         |
| 22   | 4"                      | 0          |         | 0          | 0            |                 | 0            | 476.17  | 0          |           | 359.80   | 0         |
| 23   |                         |            |         |            |              |                 |              |         | 0          |           |          |           |
| 24   | Gallonage               | -          |         |            | 22           |                 | 22           | 4.99    | 110        | 22        | 6.60     | 145       |
| 25   | Total Commercial        | 12         | •       | 12         | 0            | -               | 22           |         | 338        | 22        |          | 318       |
| 26   |                         |            |         |            | ·            |                 |              |         | 000        |           |          | 0.0       |
| 27   | Multi-Family            |            |         |            |              |                 |              |         |            |           |          |           |
| 28   | 5/8" X 3/4"             | 0          |         | 0          | 0            |                 | 0            | 19.05   | 0          |           | 14.39    | 0         |
| 29   | 3/4"                    | 0          |         | 0          | 0            |                 | 0            |         | 0          |           |          |           |
| 30   | 1"                      | 0          |         |            |              |                 |              | 28.58   |            |           | 21.59    | 0         |
|      |                         |            |         | 0          | 0            |                 | 0            | 47.62   | 0          |           | 35.98    | 0         |
| 31   | 1-1/2"                  | 0          |         | 0          | 0            |                 | 0            | 95.24   | 0          |           | 71.96    | 0         |
| 32   | 2"                      | 0          |         | 0          | 0            |                 | 0            | 152.38  | 0          |           | 115.14   | 0         |
| 33   | 3"                      | 0          |         | 0          | 0            |                 | 0            | 304.74  | 0          |           | 230.27   | 0         |
| 34   | 4"                      | 0          |         | 0          | 0            |                 | 0            | 476.17  | 0          |           | 359.80   | 0         |
| 35   |                         |            |         |            |              |                 |              |         | •          |           |          | -         |
| 36   | Gallonage               | -          |         | 0          | 0            |                 | _ 0          | 4.99    | 0          | 0         | 6.60     | 0         |
| 37   | Total Multi-Family      | 0          | •       |            | 0            | -               | <del>0</del> | 7.33    |            |           | 0.00     |           |
| 38   | rotar wott-r army       | v          |         | U          | U            |                 | U            |         | Ū          | U         |          | U         |
|      | <b>-</b> 1              |            |         |            |              |                 |              |         |            |           |          |           |
| 39   | Flat Rate               |            |         |            |              |                 |              |         |            |           |          |           |
| 40   | Res. Wastewater Only    | 12         |         | 12         |              |                 |              | 32.36   | 388        |           | 30.22    | 363       |
| 41   | Sprinkler Heads         | 0          |         | 0          |              |                 |              | -       | ٥          |           | -        | 0         |
| 42   | Reuse                   | 0          |         | 0          |              |                 |              | -       | 0          |           |          | 0         |
| 43   | Total Flat Rate - Other | 0          | •       | 12         |              | -               |              |         | 388        |           |          | 363       |
| 44   | Subtotals               | 12,189     |         | 12,201     | 49,956       | -               | 49,978       |         | 402,256    | 49,978    |          | 399,010   |
| 45   | Misc. Service Charge    | -,         |         | ,,         | . 5,555      |                 | .5,0.0       |         | 0          | .5,5,5    |          | 0,0,666   |
| 46   | Total Revenue           |            |         |            |              |                 |              |         | 402,256    |           |          |           |
| 40   | rotal Nevellue          |            |         |            |              |                 |              |         | 402,236    |           |          | 399,010   |

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

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

#### Florida Public Service Commission

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)

|      | , ,                     |            |          |              | (usage is in | 1,000 g | allons)    |         |            |           |          |            |
|------|-------------------------|------------|----------|--------------|--------------|---------|------------|---------|------------|-----------|----------|------------|
|      | (1)                     | (2)        | (3)      | (4)          | (5)          | (6)     | (7)        | (8)     | (9)        | (10)      | (11)     | (12)       |
|      | ` '                     | Proj. Test |          | Proj. Test   | Proj. Test   | , ,     | Proj. Test |         | Proj. Test | Proposed  |          | Projected  |
| Line |                         | Year 2006  | Proj.    | Year 2007    | Year 2006    | Proj.   | Year 2007  | Present | Year 2007  | Year 2007 | Proposed | 2007       |
| No.  | Class/Meter Size        | Bills      | Factor   | Bills        | Usage        | Factor  | Usage      | Rates   | Revenue    | Usage     | Rates    | Rev. Req.  |
| 1    | Residential             | Dilla      | Tactor   | Dillo        | oage         | i uctor | - Coage    | 1.000   | TROVENIAC  | Cougo     | 114100   | 1101111092 |
|      |                         | 40 477     | Note A   | 12,177       | 9,999        | Note B  | 40,564     | 19.05   | 231,972    |           | 14.39    | 175,227    |
| 2    | 5/8" X 3/4"             | 12,177     | Note A   |              |              | Note D  |            |         |            |           |          | 0          |
| 3    | 3/4"                    | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 21.59    |            |
| 4    | 1"                      | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 35.98    | 0          |
| 5    | 1-1/2"                  | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 71.96    | 0          |
| 6    | 2"                      | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 115.14   | 0          |
| 7    | 3"                      | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 230.27   | 0          |
| 8    | 4"                      | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 359.80   | 0          |
| 9    | Gallonage cap (gallons) | _          |          | -            | _            |         | -          |         | -          |           | 6,000    |            |
| 10   | Capped Usage            |            |          |              | 9,999        |         | 40,564     | 4.18    | 169,558    | 40,564    | 5.50     | 223,102    |
|      |                         |            |          |              | 0,000        |         | 9,392      | 4.10    | 100,000    | 9.392     | 0.00     | 220,.02    |
| 11   | Usage Above Cap         |            |          |              | U            |         | 9,392      |         |            | 5,352     |          |            |
|      |                         | 40.477     | -        | 40.477       |              | -       | 40.050     |         | 404 500    | 40.050    |          | 200 220    |
| 1    | Total Residential       | 12,177     |          | 12,177       | 9,999        |         | 49,956     |         | 401,529    | 49,956    |          | 398,329    |
| 2    |                         |            |          |              |              |         |            |         |            |           |          |            |
| _    |                         |            |          |              |              |         |            |         |            |           |          |            |
| 3    | Commerical              |            |          |              | _            |         |            |         | 0.5        |           | 440-     | 470        |
| 4    | 5/8" X 3/4"             | 12         |          | 12           | 5            |         | 22         | 19.05   | 229        |           | 14.39    | 173        |
| 5    | 3/4"                    | 0          |          | 0            | 0            |         | 0          | 28.58   | 0          |           | 21.59    | 0          |
| 6    | 1"                      | 0          |          | 0            | 0            |         | 0          | 47.62   | 0          |           | 35.98    | 0          |
| 7    | 1-1/2"                  | 0          |          | 0            | 0            |         | 0          | 95.24   | 0          |           | 71.96    | 0          |
| 8    | 2"                      | 0          |          | 0            | 0            |         | 0          | 152.38  | 0          |           | 115.14   | 0          |
| 9    | 3"                      | ō          |          | 0            | 0            |         | 0          | 304.74  | ō          |           | 230.27   | Ō          |
| 10   | 4"                      | Ŏ          |          | ő            | 0            |         | ŭ          | 476.17  | ő          |           | 359.80   | ō          |
|      | 4                       | U          |          | Ū            | U            |         |            | 470.17  | 0          |           | 055.00   | J          |
| 11   | 0 110                   |            |          |              | -            |         | 00         | 4.00    |            | 00        | 0.00     | 115        |
| 12   | Gallonage               |            | -        |              | 5            | -       | 22         | 4.99    | 110        | 22        | 6.60     | 145        |
| 13   | Total Commercial        | 12         |          | 12           | 5            |         | 22         |         | 338        | 22        |          | 318        |
| 14   |                         |            |          |              |              |         |            |         |            |           |          |            |
|      |                         |            |          |              |              |         |            |         |            |           |          |            |
| 15   |                         |            |          |              |              |         |            |         |            |           |          |            |
| 16   | 5/8" X 3/4"             | 0          |          | 0            | 0            |         | 0          | 19.05   | 0          |           | 14.39    | 0          |
| 17   | 3/4"                    | 0          |          | 0            | 0            |         | 0          | 28.58   | 0          |           | 21.59    | 0          |
| 18   | 1"                      | 0          |          | 0            | 0            |         | 0          | 47.62   | 0          |           | 35.98    | 0          |
| 19   | 1-1/2"                  | 0          |          | ۵            | 0            |         | 0          | 95.24   | 0          |           | 71.96    | 0          |
| 20   | 2"                      | ō          |          | Ō            | ō            |         | Ō          | 152.38  | ō          |           | 115.14   | ō          |
| 21   | 3"                      | 0          |          | 0            | 0            |         | 0          | 304.74  | 0          |           | 230.27   | Ö          |
|      |                         | 0          |          | 0            | 0            |         | 0          |         | 0          |           |          | 0          |
| 22   | 4"                      | U          |          | U            | U            |         | U          | 476.17  | U          |           | 359.80   | U          |
| 23   |                         |            |          | _            | _            |         | _          |         | _          | _         |          | _          |
| 24   | Gallonage               |            | _        | 0_           | 0            |         | 0          | 4.99    |            | 0         | 6.60     | 0          |
| 25   | Total Multi-Family      | 0          |          | 0            | 0            |         | 0          |         | 0          | 0         |          | 0          |
| 26   |                         |            |          |              |              |         |            |         |            |           |          |            |
|      |                         |            |          |              |              |         |            |         |            |           |          |            |
| 27   | Flat Rate               |            |          |              |              |         |            |         |            |           |          |            |
| 28   | Res. Wastewater Only    | 12         |          | 12           |              |         |            | 32.36   | 388        |           | 30.22    | 363        |
| 29   |                         | 0          |          | 0            |              |         |            | _       | 0          |           |          | 0          |
| 30   |                         | ō          |          | Ö            |              |         |            | _       | Ö          |           |          | Ö          |
| 31   | Total Flat Rate - Other | 12         | -        |              |              |         |            | _       | 388        |           | -        | 363        |
| 32   | Total Flat Rate - Other | 12         |          |              |              |         |            | •       | 300        |           |          | 303        |
|      | P., ht-1-1-             | 10 001     |          | 10 100       | 10.004       | -       | 40.070     |         | 400.050    | 40.070    |          | 399,010    |
| 33   | Subtotals               | 12,201     |          | 12,189       | 10,004       |         | 49,978     |         | 402,256    | 49,978    |          |            |
| 34   | Misc. Service Charge    |            |          |              |              |         |            |         | 0          |           |          | 0          |
| 35   | Total Revenue           |            |          |              |              |         |            |         | 402,256    |           |          | 399,010    |
| 36   |                         |            |          |              |              |         |            |         |            |           |          |            |
|      |                         |            | NI-4- A. | Deflects are |              |         | AL C 0007  |         |            |           |          |            |

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**

Palm Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class: Meter Size:

#### Florida Public Service Commission

Schedule:

E-14

Page:

1 of 1

Preparer:

Jack Schreyer

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

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

See attached Bill Analyses

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# Palm Terrace ENGINEERING SCHEDULES

|   | SCHEDULE | PAGE   |
|---|----------|--------|
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Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons

# Florida Public Service Commission

Schedule:

F-1

Page:

1 of 1

Preparer:

John F. Guastella

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

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

|      |       | (1)     | (2)       | (3)     | (4)   | (5)             | (6)         |
|------|-------|---------|-----------|---------|-------|-----------------|-------------|
|      |       |         |           |         |       | Unaccounted     | %           |
| Line | Month | Galions | Gallons   | Gallons | Other | For Water       | Unaccounted |
| No.  | 2005  | Pumped  | Purchased | Sold    | Uses  | (1)+(2)-(3)-(4) | For Water   |
| 4    | laa   | 2 9 4 0 | 1 646     | 4 202   | 40    | 1 1 4 5         |             |
| 1    | Jan   | 3,840   | 1,646     | 4,323   | 18    | 1,145           |             |
| 2    | Feb   | 3,329   | 1,744     | 4,928   | 224   | (79)            |             |
| 3    | Mar   | 5,265   | 698       | 5,236   | 4     | 723             |             |
| 4    | Apr   | 5,389   | 561       | 5,417   | 22    | 511             |             |
| 5    | May   | 6,697   | 0         | 6,192   | 336   | 169             |             |
| 6    | Jun   | 5,972   | 1,700     | 5,240   | 31    | 2,401           |             |
| 7    | Jul   | 4,980   | 1,107     | 5,384   | 188   | 515             |             |
| 8    | Aug   | 6,112   | 0         | 5,641   | 331   | 140             |             |
| 9    | Sep   | 5,719   | 0         | 4,920   | 1,374 | (575)           |             |
| 10   | Oct   | 5,610   | (5,610)   | 5,633   | 2,338 | (7,971)         |             |
| 11   | Nov   | 6,730   | 0         | 4,889   | 2,338 | (497)           |             |
| 12   | Dec   | 4,870   | 856       | 3,431   | 2,338 | (43)            |             |
| 13   | TOTAL | 64,513  | 2,703     | 61,234  | 9,542 | (3,560)         | -5.3%       |

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

# Florida Public Service Commission

Palm Terrace

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 monthly operating reports sent to DER.

|      |       | (1)        | (2)             | (3)     | (4)    | (5)         | (6)                    |
|------|-------|------------|-----------------|---------|--------|-------------|------------------------|
| Line | Month |            | Individual Plan | t Flows |        | Total Plant | Total Purch.<br>Sewage |
| No.  | 2005  | STP#1      | (Name)          | (Name)  | (Name) | Flows       | Treatment              |
| 4    | •     | 0.000.000  | •               |         | _      |             | _                      |
| 7    | Jan   | 3,266,000  | 0               | Ü       | 0      | 3,266,000   | 0                      |
| 2    | Feb   | 3,185,000  | 0               | 0       | 0      | 3,185,000   | 0                      |
| 3    | Mar   | 5,113,000  | 0               | 0       | 0      | 5,113,000   | 0                      |
| 4    | Apr   | 3,479,000  | 0               | 0       | 0      | 3,479,000   | 0                      |
| 5    | May   | 3,056,000  | 0               | 0       | 0      | 3,056,000   | 0                      |
| 6    | Jun   | 3,159,000  | 0               | 0       | 0      | 3,159,000   | 0                      |
| 7    | Jul   | 3,948,000  | 0               | 0       | 0      | 3,948,000   | 0                      |
| 8    | Aug   | 3,757,000  | 0               | 0       | 0      | 3,757,000   | 0                      |
| 9    | Sep   | 2,974,000  | 0               | 0       | 0      | 2,974,000   | 0                      |
| 10   | Oct   | 3,201,000  | 0               | 0       | 0      | 3,201,000   | 0                      |
| 11   | Nov   | 3,161,000  | 0               | 0       | 0      | 3,161,000   | 0                      |
| 12   | Dec   | 3,215,000  | 0               | 0       | 0      | 3,215,000   | 0                      |
| 13   | Total | 41,514,000 | 0               | 0       | 0      | 41,514,000  | 0                      |

#### **Water Treatment Plant Data**

# Palm Terrace Docket No. 060368-WS

Test Year End: 12/31/2005

# Florida Public Service Commission

Schedule:

F-3 1 of 1

Page: Preparer:

John F. Guastella

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

governmental agency ordinance. Provide documents to support this calculation.

| Line<br>No. | Description  | Date                  | GPD                   |
|-------------|--|-----------------------|-----------------------|
| 1           | Inter-Connected  Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.   |                       | 0                     |
| 2           | Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.                        |                       | 0                     |
| 3           | Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days. | Day 1 2 3 4 5 Average | 0<br>0<br>0<br>0<br>0 |
| 4           | Average Daily Flow   |                       | 0                     |
| 5           | Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a  |                       | No                    |

#### **Sewer Treatment Plant Data**

Florida Public Service Commission

Schedule:

F-4 1 of 1

Page: Preparer:

John F. Guastella

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

rainfall periods.

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

| Line |   |              |         |
|------|---|--------------|---------|
| No.  | Description   | Month        | GPD     |
| 1    | Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.   |              | 130,000 |
|      | 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 | <u>March</u> | 165,000 |

Used and Useful Calculations Water Treatment Plant

Palm Terrace Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

F-5 1 of 1

Preparer:

Page:

John F. Guastella

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

Line

1

No. Description

Used & Useful

Interim Permanent

Note

100%

100% Inter-Connected

This system is fully developed and does not have it's own source of supply. Therefore, assets are considered 100% Used and Useful.

#### **Used and Useful Calculations Sewer Treatment Plant**

#### Florida Public Service Commission

F-6

Schedule: Page:

1 of 1 John F. Guastella Preparer:

Palm Terrace Docket No. 060368-WS

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

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

Line No.

> Used & Useful Permanent Interim Note

100% 100%

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

# Used and Useful Calculations Water Distribution and Sewer Collection Systems

#### Florida Public Service Commission

Schedule:

F-7 1 of 1

John F. Guastella

Palm TerracePage:Docket No. 060368-WSPreparer:

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.

| · · · · · · · · · · · · · · · · · · · |           |      |       |          |               |      |
|---------------------------------------|-----------|------|-------|----------|---------------|------|
| Base                                  |           |      |       |          |               |      |
| ERCs                                  | Trended E | RCs  | Total | Used & U | Jseful        |      |
| 2005                                  | 2010      | 2012 | Lots  | Interim  | Permanent     | Note |
|                                       |           |      |       |          |               |      |
|                                       |           |      |       | 100%     | 6 100% Built- | Out  |

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

Sewer

2

100%

100% BuiltOut

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

#### Margin Reserve Calculations - Water & Sewer

# Florida Public Service Commission

Palm Terrace 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).

|       | (1)  | (2)     | (3)              | (4)     | (5)      |                   |
|-------|------|---------|------------------|---------|----------|-------------------|
| Line  |      | Average | Average          |         |          |                   |
| No.   | Year | Meters  | ERCs             | Trend   | Increase |                   |
| WATER |      |         |                  |         |          |                   |
| 1     | 2001 | 1,185.0 | 1,195.5          | 1,190.9 |          |                   |
| 2     | 2002 | 1,179.0 | 1,179.0          | 1,186.3 |          |                   |
| 3     | 2003 | 1,177.5 | 1,177.5          | 1,181.6 |          |                   |
| 4     | 2004 | 1,171.0 | 1,188.5          | 1,177.0 |          |                   |
| 5     | 2005 | 1,160.5 | 1,167.5          | 1,172.3 |          |                   |
| 6     | 2006 |         |                  | 1,167.7 | -0.40%   |                   |
| 7     | 2007 |         |                  | 1,163.0 | -0.40%   |                   |
| 8     | 2008 |         |                  | 1,158.4 | -0.40%   |                   |
| 9     | 2009 |         |                  | 1,153.7 | -0.40%   |                   |
| 10    | 2010 |         |                  | 1,149.1 | -0.40%   | 5 yrs beyond 2005 |
| 11    | 2011 |         | -                | 1,144.4 | -0.40%   |                   |
| 12    | 2012 |         |                  | 1,139.8 | -0.41%   | 5yrs beyond 2007  |
|       |      |         | X Coefficient(s) | (4.650) |          |                   |
| SEWER | 1    |         |                  |         |          |                   |
| 13    | 2001 | 1,027.0 | 1,027.0          | 1,027.4 |          |                   |
| 14    | 2002 | 1,022.5 | 1,022.5          | 1,023.2 |          |                   |
| 15    | 2003 | 1,020.0 | 1,020.0          | 1,018.9 |          |                   |
| 16    | 2004 | 1,016.0 | 1,016.0          | 1,014.7 |          |                   |
| 17    | 2005 | 1,009.0 | 1,009.0          | 1,010.4 |          |                   |
| 18    | 2006 |         |                  | 1,006.2 | -0.42%   |                   |
| 19    | 2007 |         |                  | 1,001.9 | -0.42%   |                   |
| 20    | 2008 |         |                  | 997.7   | -0.42%   |                   |
| 21    | 2009 |         |                  | 993.4   | -0.43%   |                   |
| 22    | 2010 |         |                  | 989.2   | -0.43%   | 5 yrs beyond 2005 |
| 23    | 2011 |         |                  | 984.9   | -0.43%   |                   |
| 24    | 2012 |         |                  | 980.7   | -0.43%   | 5yrs beyond 2007  |
|       |      |         |                  |         |          |                   |

X Coefficient(s) (

## **Equivalent Residential Connections - Water**

## Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9 Page: 1 of 1

Preparer: John F. Guastella

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

|            | (1)  | (2)       | (3)      | (4)       | (5)          | (6)           | (7)           | (8)     | (9)     |
|------------|------|-----------|----------|-----------|--------------|---------------|---------------|---------|---------|
|            |      | SF        | R Custom | ers       | SFR          | Gallons/      | Total         | Total   | Annual  |
| Line       |      |           |          |           | Gallons      | SFR           | Gallons       | ERCs    | % Incr. |
| <u>No.</u> | Year | Beginning | Ending   | Average   | Sold         | (5)/(4)       | Sold          | (7)/(6) | in ERCs |
|            |      |           |          |           |              |               |               |         |         |
| 1          | 2001 | 1,181     | 1,178    | 1,179.5   | 57,937       | 49.120        | 59,746        | 1,216.3 |         |
|            |      |           |          |           |              |               |               |         |         |
| 2          | 2002 | 1,178     | 1,173    | 1,175.5   | 59,093       | 50.271        | 60,507        | 1,203.6 | -1.04%  |
| _          |      |           |          |           |              |               |               |         |         |
| 3          | 2003 | 1,173     | 1,176    | 1,174.5   | 60,036       | 51.116        | 62,866        | 1,229.9 | 2.18%   |
| 4          | 2004 | 1,176     | 1,159    | 1,167.5   | 64,560       | 55.298        | 67,076        | 1,213.0 | -1.37%  |
|            |      | ,,,,      | .,       | ,,,,,,,   | ,            |               | 0.,0.         | .,      |         |
| 5          | 2005 | 1,159     | 1,154    | 1,156.5   | 58,863       | 50.898        | 61,234        | 1,203.1 | -0.82%  |
|            |      |           |          |           |              |               |               |         |         |
|            |      |           |          |           |              |               |               |         |         |
|            |      |           |          |           |              |               |               |         |         |
|            |      |           |          | Average G | Frowth Throu | ıgh 5-Year Pe | eriod (Col. 8 | )       | -0.27%  |

### **Equivalent Residential Connections - Sewer**

## Florida Public Service Commission

Palm Terrace 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.

|             | (1)  | (2)       | (3)      | (4)     | (5)                | (6)            | (7)                | (8)              | (9)                |
|-------------|------|-----------|----------|---------|--------------------|----------------|--------------------|------------------|--------------------|
| Lina        |      | SF        | R Custom | ers     | SFR                | Gallons/       | Total              | Total            | Annual             |
| Line<br>No. | Year | Beginning | Ending   | Average | Gallons<br>Treated | SFR<br>(5)/(4) | Gallons<br>Treated | ERCs<br>_(7)/(6) | % Incr.<br>in ERCs |
|             |      |           |          |         |                    |                |                    |                  |                    |
| 1           | 2001 | 1,029     | 1,025    | 1,027.0 | 40,701             | 39.631         | 40,701             | 1,027.0          |                    |
|             | 0000 | 4.005     | 4.000    | 4 000 5 | 44 750             | 40.000         | 44.750             | 4 000 5          | 0.4404             |
| 2           | 2002 | 1,025     | 1,020    | 1,022.5 | 41,752             | 40.833         | 41,752             | 1,022.5          | -0.44%             |
| 3           | 2003 | 1,020     | 1,020    | 1,020.0 | 41,505             | 40.691         | 41,505             | 1,020.0          | -0.24%             |
| 4           | 2004 | 1,020     | 1,011    | 1,015.5 | 41,513             | 40.879         | 41,523             | 1,015.7          | -0.42%             |
| 5           | 2005 | 1,011     | 1,005    | 1,008.0 | 40,934             | 40.609         | 40,956             | 1,008.5          | -0.71%             |

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

-0.45%

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# Palm Terrace INTERIM RATE SCHEDULES

|   | SCHEDULE | PAGE   |
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#### Rate Schedule - Interim Rates

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Test Year End: 12/31/2005 Water [X] Sewer [X] Schedule: Page:

Preparer:

G-1 1 of 1

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

|      | (1)                | (2)      | (3)      |
|------|--------------------|----------|----------|
| Line | , ,                | Present  | Interim  |
| No.  | Class/Meter Size   | Rates    | Rates    |
|      | WATER              |          | 51.77%   |
| 1    | Residential        |          |          |
| 2    | 5/8" X 3/4"        | 10.63    | 16.13    |
| 3    | 3/4"               | 15.94    | 24.19    |
| 4    | 1"                 | 26.60    | 40.37    |
| 5    | 1-1/2"             | 53.17    | 80.70    |
| 6    | 2"                 | 85.08    | 129.13   |
| 7    | 3"                 | 170.15   | 258.24   |
| 8    | 4"                 | 265.87   | 403.51   |
| 9    | 6"                 | 531.75   | 807.04   |
| 10   | 8"                 | 850.79   | 1,291.24 |
| 11   | 10"                | 1,223.02 | 1,856.18 |
| 12   | Gallonage, Block 1 | 2.95     | 4.48     |
| 13   | Block 2            | =        | -        |
| 14   | Block 3            | -        | -        |
| 15   | General Service    |          |          |
| 16   | 5/8" X 3/4"        | 10.63    | 16.13    |
| 17   | 3/4"               | 15.94    | 24.19    |
| 18   | 1"                 | 26.60    | 40.37    |
| 19   | 1-1/2"             | 53.17    | 80.70    |
| 20   | 2"                 | 85.08    | 129.13   |
| 21   | 3"                 | 170.15   | 258.24   |
| 22   | 4"                 | 265.87   | 403.51   |
| 23   | 6"                 | 531.75   | 807.04   |
| 24   | 8"                 | 850.79   | 1,291.24 |
| 25   | 10"                | 1,223.02 | 1,856.18 |
| 26   | Gallonage charge   | 2.95     | 4.48     |
| 27   | Fire Protection    |          |          |
| 28   | 2"                 | 7.09     | 10.76    |
| 29   | 3"                 | 14.18    | 21.52    |
| 30   | 4"                 | 22.16    | 33.63    |
| 31   | 6"                 | 44.30    | 67.23    |
| 32   | 8"                 | 70.90    | 107.60   |
| 33   | 10"                | 101.92   | 154.68   |
|      |                    |          |          |

| (4)                     | (5)               | (6)      |
|-------------------------|-------------------|----------|
|                         | Present           | Interim  |
| Class/Meter Size        | Rates             | Rates    |
| SEWER                   |                   | -25.52%  |
| Residential             |                   |          |
| 5/8" X 3/4"             | 19.05             | 14.19    |
| 3/4"                    | 19.05             | 14.19    |
| 1"                      | 19.05             | 14.19    |
| 1-1/2"                  | 19.05             | 14.19    |
| 2"                      | 19.05             | 14.19    |
| 3"                      | 19.05             | 14.19    |
| 4"                      | 19.05             | 14.19    |
| 6"                      | 19.05             | 14.19    |
| 8"                      | 19.05             | 14.19    |
| 10"                     | 19.05             | 14.19    |
| Gallonage cap (gallons) | 6,000             | 6,000    |
| Gallonage charge        | 4.18              | 3.11     |
|                         |                   |          |
| General Service         |                   |          |
| 5/8" X 3/4"             | 19.05             | 14.19    |
| 3/4"                    | 28.58             | 21.29    |
| 1"                      | 47.62             | 35.47    |
| '<br>1-1/2"             | 95.24             | 70.93    |
| 2"                      | 152.38            | 113.49   |
| 3"                      | 304.74            | 226.96   |
| 4"                      | 476.17            | 354.63   |
| 6"                      | 952.33            | 709.26   |
| 8"                      | 1,523.73          | 1,134.81 |
| 10"                     | 2,190.34          | 1,631.27 |
|                         | 2, 190.34<br>4.99 |          |
| Gallonage charge        | 4.99              | 3.72     |
| Flat Rate               |                   |          |
| Res. Wastewater Only    | 32.36             | 24.10    |
| Sprinkler Heads         | -                 | -        |
| Reuse                   | -                 | -        |
|                         |                   |          |

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

#### Florida Public Service Commission

Palm Terrace 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

|      | (1)                                     | (2)        | (3)         | (4)       | (5)         |
|------|---|------------|-------------|-----------|-------------|
|      |   | Adjusted   | Adjustments | Interim   |             |
| Line |   | Balance    | Last        | Rate      | Supporting  |
| No.  | Description                             | 12/31/2005 | Rate Case   | Base      | Schedule(s) |
| WAT  | ER                                      |            |             |           |             |
| 1    | Utility Plant in Service                | 266,100    | 0           | 266,100   | A-1         |
| 2    | Utility Land & Land Rights              | 23,477     | 0           | 23,477    | 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          | (133,044)  | 0           | (133,044) | A-1         |
| 6    | Less: CIAC                              | (138,157)  | 0           | (138,157) | A-1         |
| 7    | Accumulated Amortization of CIAC        | 85,708     | 0           | 85,708    | 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               | 125,688    | 0           | 125,688   | A-1         |
| 12   | Total Rate Base                         | 229,772    | 0           | 229,772   |             |
|      |   |            |             |           |             |
| SEW  | /ER                                     |            |             |           |             |
| 13   | Utility Plant in Service                | 591,519    | 0           | 591,519   | A-2         |
| 14   | Utility Land & Land Rights              | 70,890     | 0           | 70,890    | A-2         |
| 15   | Less: Non-Used & Useful Plant           | 0          | 0           | . 0       | A-2         |
| 16   | Construction Work in Progress           | 0          | 0           | 0         | A-2         |
| 17   | Less: Accumulated Depreciation          | (322,063)  | 0           | (322,063) | A-2         |
| 18   | Less: CIAC                              | (343,113)  | 0           | (343,113) | A-2         |
| 19   | Accumulated Amortization of CIAC        | 281,722    | 0           | 281,722   | A-2         |
| 20   | Less: Accum. Amort. of Acq. Adjustments | 0          | 0           | 0         | A-2         |
| 21   | Less: Advances For Construction         | 0          | 0           | 0         | A-2         |
| 22   | Working Capital Allowance               | 110,568    | 0           | 110,568   | A-2         |
| 23   | Total Rate Base                         | 389,523    | 0           | 389,523   |             |

#### Schedule of Adjustments to Rate Base - Interim

## Palm Terrace Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X]

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

Line No.

NONE

#### Florida Public Service Commission

Schedule:

G-3 1 of 1

Page:

Preparer:

Jack Schreyer

#### Schedule of Water Net Operating Income - Interim

#### Florida Public Service Commission

Palm Terrace 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)        |
|------|----------------------------------|---|-----------------|------------------|-----------|-----------|------------|
|      |                                  |   |                 |                  |           | Requested |            |
| Line |                                  | Utility Adjusted                        | Utility Interim | Adjusted Interim | Interim   | Interim   | Supporting |
| No.  | Description                      | Test Year                               | Adjustments     | Test Year        | Increase  | Revenues  | Schedules  |
| Wate | er                               | , |                 |                  |           |           |            |
| 1    | Water Sales Revenues             | 324,618                                 | 0               | 324,618          | 168,055   | 492,673   | B-4        |
| 2    | Other Revenues                   | 4,545                                   | 0               | 4,545            | 0         | 4,545     | B-4        |
| 3    | OPERATING REVENUES               | 329,163                                 | 0               | 329,163          | 168,055   | 497,218   |            |
| 4    | Operation & Maintenance          | 440,509                                 | 0               | 440,509          | 2,482     | 442,991   | B-5        |
| 5    | Depreciation, net of CIAC Amort. | 5,463                                   | 0               | 5,463            | 2,402     | 5,463     | B-13       |
| 6    | Amortization                     | 0,400                                   | 0               | 0                |           | 0,400     | B 10       |
| 7    | Taxes Other Than Income          | 20,714                                  | 0               | 20,714           | 7,557     | 28,272    | B-15       |
| 8    | Provision for Income Taxes       | (53,273)                                | 0               | (53,273)         | 59,420    | 6,148     | C-1        |
| 9    | OPERATING EXPENSES               | 413,414                                 | 0               | 413,414          | 69,460    | 482,873   |            |
|      |                                  |   |                 |                  |           |           |            |
| 10   | NET OPERATING INCOME             | (84,251)                                | 0               | (84,251)         | 98,595    | 14,345    |            |
| 11   | RATE BASE                        | 229,772                                 | 0               | 229,772          |           | 229,772   | A-1        |
| 12   | RATE OF RETURN                   | -36.67%                                 |                 |                  | :         | 6.24%     |            |
| Sew  | or                               |   |                 |                  |           |           |            |
| 13   | Sewer Sales Revenues             | 397,607                                 | 0               | 397,607          | (101,486) | 296,121   | B-4        |
| 14   | Other Revenues                   | 007,007                                 | 0               | 007,007          | (101,400) | 0         | B-4        |
| 15   | OPERATING REVENUES               | 397,607                                 | 0               | 397,607          | (101,486) | 296,121   | <u>.</u>   |
|      | or Ervinio Neveriolo             | 007,007                                 | ŭ               | 001,007          | (101,100) | 200,121   |            |
| 16   | Operation & Maintenance          | 223,027                                 | 0               | 223,027          | (1,499)   | 221,529   | B-6        |
| 17   | Depreciation, net of CIAC Amort. | 6,288                                   | 0               | 6,288            |           | 6,288     | B-14       |
| 18   | Amortization                     | 0                                       | 0               | 0                |           | 0         |            |
| 19   | Taxes Other Than Income          | 33,617                                  | 0               | 33,617           | (4,564)   | 29,053    | B-15       |
| 20   | Provision for Income Taxes       | 52,026                                  | 0               | 52,026           | (40,178)  | 11,848    | C-1        |
| 21   | OPERATING EXPENSES               | 314,959                                 | 0               | 314,959          | (46,241)  | 268,718   |            |
| 22   | NET OPERATING INCOME             | 82,648                                  | 0               | 82,648           | (55,245)  | 27,403    |            |
| 23   | RATE BASE                        | 389,523                                 | 0               | 389,523          |           | 389,523   | A-2        |
| 24   | RATE OF RETURN                   | 21.22%                                  | J               | 555,525          | =         | 7.03%     |            |
| 4-1  | WILL OF RETORN                   | 21.22/0                                 |                 |                  | =         | 1.0070    |            |

## Schedule of Adjustments to Operating Income - Interim

## Florida Public Service Commission

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

Histo Projected [ ] Water[X] Sewer [X] Schedule: Page:

G-5 1 of 1

Preparer:

Jack Schreyer

|      | (1)   | (2)       | (3)             |
|------|---|-----------|-----------------|
| Line | ( )   | Interim   | Interim         |
| No.  | Description   | Water     | Sewer           |
|      | UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2 | 007       |                 |
| 1    | NET OPERATING REVENUE                                 |           |                 |
| 2    | Required Revenue Adjustment                           | 168,055   | (101,486)       |
| 3    |   |           |                 |
| 4    | TAXES OTHER THAN INCOME TAX                           |           |                 |
| 5    | RAF on Revenue Adjustment @ 4.50                      | 7,562     | (4,567)         |
| 6    | , •   |           | ·····           |
| 7    | INCOME TAX ADJUSTMENT                                 |           |                 |
| 8    | Rate Year Revenue at Present Rates                    | 329,163   | 397,607         |
| 9    | Plus Required Revenue Adjustment                      | 168,055   | (101,486)       |
| 10   | Rate Year Revenue at Proposed Rates                   | 497,218   | 296,121         |
| 11   |   |           |                 |
| 12   | Less Operating Expenses Before Income Taxes           | (476,725) | (256,870)       |
| 13   | Less Interest Expense                                 | (4,555)   | (8,537)         |
| 14   | Taxable Income  | 15,937    | 30,714          |
| 15   | Income Tax at Composite Rate of 38.5                  | 8% 6,148  | 11,848          |
| 16   | Less Income Tax at Present Rates                      | 53,273    | (52,026)        |
| 17   |   |           |                 |
| 18   | Income Tax Adjustment                                 | 59,420    | <u>(40,178)</u> |

## Schedule of Requested Cost of Capital

#### Florida Public Service Commission

Palm Terrace Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [ ] Projected [ ] Water [ X ] Sewer [ X ] Schedule: G-6 Page: 1 of 1

Preparer: Jack Schreyer

|      | (1)                               | (2)<br>Reconciled | (3)     | (4)   | (5)<br>Weighted | (6)    | (7)        |
|------|-----------------------------------|-------------------|---------|-------|-----------------|--------|------------|
| Line |                                   | To Requested      |         | Cost  | Cost            |        | Supporting |
| No.  |                                   | Rate Base         | Ratio   | Rate  | Rate            | Cost   | Schedules  |
| WAT  | ER                                |                   | 112.27  |       |                 |        |            |
| 1    | Long-Term Debt                    | 71,558            | 31.14%  | 6.00% | 1.87%           | 4,294  | 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                      | 107,338           | 46.71%  | 9.12% | 4.26%           | 9,789  | D-2        |
| 5    | Customer Deposits                 | 4,364             | 1.90%   | 6.00% | 0.11%           | 262    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 46,512            | 20.24%  | 0.00% | 0.00%           | 0      | D-2        |
| 7    | Total                             | 229,772           | 100.00% | -     | 6.24%           | 14,345 |            |
| SEW  | /ER                               |                   |         |       |                 |        |            |
| 8    | Long-Term Debt                    | 137,911           | 35.41%  | 6.00% | 2.12%           | 8,275  | 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                      | 206,867           | 53.11%  | 9.12% | 4.84%           | 18,866 | D-2        |
| 12   | Customer Deposits                 | 4,364             | 1.12%   | 6.00% | 0.07%           | 262    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 40,380            | 10.37%  | 0.00% | 0.00%           | 0      | D-2        |
| 14   | Total                             | 389,523           | 100.00% |       | 7.03%           | 27,403 |            |

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